

PwC Risk Consulting - Forensic Services

Project Pietra **Forensic Audit**

31 October 2019

Final report





EVC Advocaten
For the attention of Mrs. Ilse Mertens
Partner
Frankrijklei 121, second floor
2000 Antwerp (Belgium)

31 October 2019

Dear Mrs Mertens,

EVC Advocaten (hereafter “EVCLAW” or “you”) has requested PricewaterhouseCoopers Enterprise Advisory cvba/scrl (hereafter “PwC”, “we”, “us” or “our”) to perform a forensic audit of Firestar Diamond BVBA (hereafter “the Company”) in order to attempt to assess the genuine character of the trades with 6 Hong Kong based entities.

In accordance with your instructions as stated in our engagement letter dated 6 May 2019, we present our report containing the main factual findings of our forensic audit. This report, including annexes, forms a whole. As such, it should be viewed in its entirety as opposed to reviewing selected chapters.

We have not carried out anything in the nature of an audit or an attestation as that term is defined by the Institut des Réviseurs d’Entreprises (IRE)/Instituut van de Bedrijfsrevisoren (IBR)¹ nor, except where otherwise stated, have we subjected the financial or other information contained in this report to checking or verification procedures. Accordingly, as a standard practice in a forensic audit, we assume no responsibility and make no representations with respect to the accuracy or completeness of the information in this report, except where otherwise stated.

This report is solely distributed to EVC Advocaten and Neeshal Modi. Our responsibility is limited to no others than the aforementioned recipients of this report.

Do not hesitate to contact us if you require further clarification or information.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'Rudy Hoskens', with a large, stylized flourish extending from the end of the signature.

Rudy Hoskens²
Partner

¹ IBR-IRE is a mandatory membership organization for auditors and audit firms established in accordance with the Accounting Law of 1953. IBR-IRE is a member of IFAC, Accountancy Europe and the Fédération Internationale des Experts-Comptables Francophones.

² Rudy Hoskens BVBA, board member, represented by its fixed representative Rudy Hoskens.

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1. Executive report

1.1. Scope & approach

On 19 March 2018 the Company was declared bankrupt by the Commercial Court in Antwerp after the cessation of payments on 16 March 2018. The Court appointed Eddy Van Camp and Ilse Mertens as liquidators of the Company in the bankruptcy judgement. For an extract of the appointment of Eddy Van Camp and Ilse Mertens by the Commercial Court in Antwerp, please refer to annex 1. Before commencing our forensic audit as described below, the curator obtained the approval from the examining magistrate to appoint us as forensic auditor.

From meetings held on 26 October 2018, 17 December 2018 and multiple email conversations, we understand that the company Firestar Diamond BVBA, and its managing director Neeshal Modi, have been accused of the offence of money laundering based on a complaint filed by the Punjab National Bank (“PNB” or “the bank”).

In summary, 6 Hong Kong based dummy companies are accused to rotate funds derived from potential illicitly gained Letters of Undertaking (LoU) via import-export transactions. The alleged fraudulent funds obtained from PNB were then layered against the payments of the dummy exports/imports. In the same process, the funds were diverted from Hong Kong to other related entities around the world, amongst others to Belgium, specifically to Firestar Diamond BVBA.

The scope of this assignment entails:

- Examining the books of Firestar Diamond BVBA for the fiscal years 2011 through 2017 in order to attempt to assess the genuine character of the trades as detailed in paragraph 4.3 in the allegation dossier as regards to the in and out funds diverted from the 6 Hong Kong-based companies to Firestar Diamond BVBA;
- Assess whether the above-mentioned transactions of Diamond Firestar BVBA with the 6 Hong Kong-based companies are accurately reflected in the book of accounts of the Company;
- Assess whether the transactions with the 6 Hong Kong-based companies were genuine and duly supported by the proof of actual shipment of goods through invoices, shipping documents and customs documents; and
- Assess if funds were siphoned off from the Belgian entity to bank accounts related to Neeshal Modi (or any of his companies).

1.2. Scope limitations

1.2.1. Accounting data

We received the accounting data from the external provider Panis NV³. We did not perform any procedures in order to verify the accuracy and completeness of the accounting data received, nor did we perform an audit of the financial statements of the Company as the scope of the forensic audit does not require us to do so. Accordingly, as a standard practice in a forensic audit, we assume no responsibility and make no representations with respect to the accuracy and/or completeness of the accounting data used for our review. We only reconciled, without issues, the received general ledger with the deposited accounts on the National Bank of Belgium. In general, based on our executed procedures, we have no reason to believe that the data received was incomplete or inaccurate.

1.2.2. Supporting documentation

1.2.2.1. Invoices, customs documents & shipping documents

We received the supporting documentation used for the review of the transactions from the Company. We did not perform any checks or verification procedures regarding the authenticity of the documents received. Accordingly, as a standard practice in a forensic audit, we assume no responsibility and make no representations with respect to the authenticity of the supporting documentation used for our review.

1.2.2.2. Bank statements

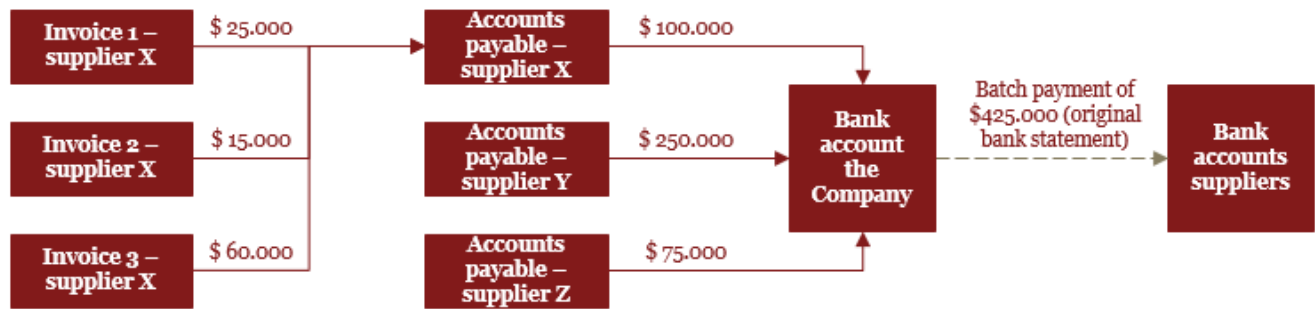
We reviewed certain bank statements, however not all bank statements could be reviewed due to the following reasons:

- Part of the original bank statements were no longer available anymore in the physical archive. The mandatory retention period for bank statements is seven years for Belgian companies according to Belgian law⁴. This implies that not all bank statements prior to the first half of 2012 were available at the time of our forensic audit.
- The Special Tax Inspectorate (STI) (or 'Bijzondere Belastinginspectie (BBI)' in Dutch) has not returned certain original bank statements that were subject of their inspection in July 2017, as stated by Neeshal Modi. According to the official report ('proces-verbaal' in Dutch) of the STI dated 06 July 2017, they requested the bank statements between 01 April 2014 and 31 March 2017.
- The payment for purchase transactions are in some cases batch payments. Additionally, certain transactions are grouped in one receivable or one payable;

³ Panis NV, with registered office at 40 box 2 Hoveniersstraat, 2018 Antwerp (Belgium), company number BE 0429.618.740

⁴ Please refer to the website of the Belgian Ministry of Finance:

<https://financien.belgium.be/nl/ondernemingen/vennootschapsbelasting/boekhouding#q2> (in Dutch) or
https://finances.belgium.be/fr/entreprises/impot_des_societes/comptabilite (in French)



This practice makes it complex to link the incoming or outgoing payment on a one-to-one basis with an invoice. Linking the incoming and outgoing payments on a one-to-one basis with the invoice would be a very manual process due to the lack of identifiers. Nevertheless, for the transactions included in our testing sample, the Company either paid the invoice or registered the invoice correctly as an outstanding payable.

Alternatively, we reconciled the selected transaction as part of our transaction testing with the complete financial ledger between 2011 and 2017. These financial ledgers were part of the statutory financial audit executed by registered auditor Ann Van Vlaenderen. The statutory auditor made no reservation related to irregularities in the bank accounts for the period between 2011 and 2017 which implies that no issues were identified related to the bank accounts.

1.2.3. Professional secrecy statutory auditor

We were not able to gather information from Figurad Bedrijfsrevisoren BVBA⁵, the statutory auditor of the Company. The auditor stated that all information they have and all audit procedures they executed are strictly confidential and fall under the professional secrecy of statutory auditor in Belgium, except for the publicly available audit report attached to the published financial statements. We contacted the statutory auditor on 17 June 2019 and 18 June 2019 by phone, followed by a confirmation of our conversation via e-mail on 18 June 2019. We received the reply from the statutory auditor on 19 June 2019 via e-mail (see annex 2).

Additionally, we contacted Berdj Anastassian who was appointed by the statutory auditor to make an external valuation of the inventory of the Company for the fiscal year 2017-2018 (01 April 2017 – 31 March 2018). As Mr. Anastassian was appointed by the statutory auditor, the procedures executed by him as well as his report of the valuation also fall under the professional secrecy. We contacted Mr. Anastassian on 11 July 2019 by phone, followed by a confirmation of our conversation via e-mail on 11 July 2019. We received the reply from Mr. Anastassian on 11 July 2019 via e-mail (see annex 3). We contacted Mr. Anastassian a second time with the request to discuss in general terms the Company and the diamond market in Antwerp as a whole on 16 July 2019 via e-mail.

⁵ Figurad Bedrijfsrevisoren, with registered office at J-B de Ghellincklaan 21, 9051 Gent (Belgium), company number BE 0423.109.644

We verified the responses from the statutory auditor and Mr. Anastassian with a representative from the Institut des Réviseurs d'Entreprises (IRE)/Instituut van de Bedrijfsrevisoren (IBR). The IRE/IBR confirmed that the professional secrecy of the statutory auditor is of public order and is absolute.

As such, we were not able to verify the sales and purchase process with the statutory auditor nor could we obtain the reports related to the valuation of the inventory of the Company.

1.2.4. Valuation

We did not independently validate nor verify the value of the traded goods for the transactions we have reviewed. Our review of the selected transactions was of an administrative nature, meaning we assessed if all required documents were present and consistent. According to Neeshal Modi, all international transactions (both import and export) are however valued by the customs authorities at the time of arrival or departure of the goods. The customs authorities need to value the goods independently in order to levy the appropriate taxes.

As such, for international transactions, including all transactions with the 6 Hong Kong-based companies, there is no need to perform a valuation of the goods used in these transactions as it has been done by the custom authorities at the time of the transactions. For national transactions within Belgium, it was not possible to validate nor verify the value of the goods.

1.3. Executive summary

Following an investigation and legal proceedings by the Directorate of Enforcement of the Mumbai Zonal Office under the Prevention of Money Laundering Act of 2002, we conducted a forensic audit of the Belgian entity Firestar Diamond BVBA. The focus of the forensic audit was to assess the genuine character of the trades as detailed in paragraph 4.3 in the allegation dossier as regards to the in and out funds diverted from the 6 Hong Kong-based companies to Firestar Diamond BVBA. Additionally, we assessed whether funds were siphoned off from the Belgian entity to bank accounts related to Neeshal Modi.

As part of our forensic audit, we performed the following procedures:

- Transaction review;
- Review of the information included in the allegation file;
- Review of outgoing payments.

For the transaction review of trade goods with the 6 Hong Kong-based companies mentioned in the allegation file (383 transactions), we can conclude that a vast majority of the reviewed cases were sufficiently documented. As far as the scope of our audit and the financial documentation put at our disposal, we did not identify any indication that the transactions between Firestar Diamond BVBA and the 6 Hong Kong-based companies were not genuine.

Our findings related to the 55 other trade goods transactions as part of our unpredictability procedure⁶ are in line with our findings related to the transactions with the 6 Hong Kong entities. This implies that we did not encounter any indications that the Company created the supporting documentation for the transactions with the 6 Hong Kong entities ex-post.

By applying a risk-based approach⁷, we also assessed whether any funds have been siphoned off from the Belgian BVBA to bank accounts related to Neeshal Modi through operational expenses. Operational expenses have a higher inherent risk to be used in fraudulent transactions due to the nature of these expenses and can be used to siphon off funds to personal accounts. We did not identify any indication that the operational expenses were used to siphon off funds to Neeshal Modi.

We also compared the information included in the allegation file with the accounting data received. We did not identify any unexplained differences between the detail in the allegation and the accounting data. Since the accounting data reconciles with the allegation file and considering our review of all transactions with the 6 Hong Kong companies, we can conclude that the transactions included in the allegation file are sufficiently documented and therefore we have no reasons to believe that the transactions were not genuine.

Finally, relying on our risk-based work⁸ performed on outgoing payments, we did not identify any indication that fund transfers occurred to Neeshal Modi's personal bank account, nor that any amount is due by Neeshal Modi to Firestar Diamond BVBA on the current account he held within the Company.

⁶ One could expect that all documents for the transactions with the 6 Hong Kong based entities are present since these are the subject of the allegation. By performing an unpredictability test on the remaining population, we mitigate the risk of falsified supporting documentation for these transactions by comparing these with other transactions.

⁷ Please refer to chapter 3.3 Review outgoing payments

2. Information gathering

In a first phase, we conducted two interviews in order to obtain a broader picture of the context we were working in, to have a view on the purchase and sales process at the Company and to identify the relevant data sources necessary for our transaction review.

Based on these interviews, we established our understanding of the purchase and sales process at the Company. This understanding is important in order to execute the transaction review in an efficient manner.

2.1. Interviews

2.1.1. Neeshal Modi – managing director Firestar Diamond BVBA

2.1.1.1. Practical details

The interview with Neeshal Modi took place on 27 June 2019 between 11.15AM and 01.20PM in the offices of Zen Diam BVBA, Hoveniersstraat 30 office 414, 2018 Antwerp (Belgium). The following persons attended the meeting:

- Neeshal Modi (Former managing director of company in bankruptcy Firestar Diamond BVBA)
- Karla Bemelmans (Senior Manager PwC Belgium)
- Jelle Santens (Senior Consultant PwC Belgium)

We did not record the interview, as such the minutes of meeting are not a literal transcript of the interview.

2.1.1.2. Objectives of the meeting

The objectives of the meeting were to gain a general understanding of the business activities of the Company, to gain insight in the purchase and sales process at the Company between fiscal years 2011 and 2017 and, in particular, gain information regarding the business of the Company with the following 6 Hong Kong based entities:

- Auragem Company Limited;
- Brilliant Diamonds Ltd.;
- Eternal Diamonds Corporation Limited;
- Fancy Creations Company Ltd.;
- Sino Traders Limited; and
- Sunshine Gems Ltd.

2.1.1.3. Key points

The key points from the meeting with Neeshal Modi are the following:

- Neeshal Modi has extensive experience in the diamond industry since the start of his professional career;
- A large part of the accounting and reporting happened via the back-office in India, centralized for the whole Firestar Group;
- Neeshal Modi was only involved in managing the operations of the Company. He was only a director at the Company and did not own any shares at the Company, directly or indirectly. He had no knowledge in the functioning and business of the Firestar Group. He has never met any lender who has given any loans other than the one to the Company;
- The main activity of the Company was the trade in both rough and polished diamonds as well as manufacturing. The Company has subsidiaries in Russia, Armenia and South Africa. The Company conducted approximately 80-85% of the business with external counterparties, 15-20% were intercompany transactions. Most trade occurred with companies from Hong Kong and Belgium;
- Neeshal Modi had full autonomy for the running of the Company and its subsidiaries, however certain activities and business opportunities were guided from the group entity in India on direction of the promoters.. Neeshal Modi did not at any point in time notice anything odd or unusual with any transaction;
- The Company was declared bankrupt in 2018 because all bank accounts were frozen (including non-financing banks). The credit institutions refused a financial plan drafted by Neeshal Modi;
- The purchase and sales process within the Company can be described as informal and is partly based on trust between the different actors. In a vast majority of the transactions there is no purchase order nor a delivery note, an invoice however is always present. The approval of invoices was mainly done by Neeshal Modi and, in his absence, by Jigar Shah or an employee of the Company;
- Neeshal Modi never noticed anything odd or unusual with the 6 Hong Kong based entities mentioned above. The transactions with them were always legitimate and bonafide. The Company always received the goods and payments on time without issues and took a margin on those transactions.

2.1.2. Tom Panis – external accountant

2.1.2.1. Practical details

The interview with Tom Panis took place on 2 July 2019 between 10.00AM and 11.20AM in the offices of Panis NV, Hoveniersstraat 40 box 2, 2018 Antwerp (Belgium). The following persons attended the meeting:

- Tom Panis (Partner Panis NV)
- Jelle Santens (Senior Consultant PwC Belgium)
- William Olyslager (Senior Consultant PwC Belgium)

We did not record the interview, as such the minutes of meeting are not a literal transcript of the interview.

2.1.2.2. Objectives of the meeting

The objectives of the meeting were to gain a general understanding of the business activities of the Company, to gain insight in the available accounting data and confirm statements made by Neeshal Modi.

2.1.2.3. Key points

The key points from the meeting with Tom Panis are the following:

- Panis NV has extensive experience in the diamond industry since the start-up. They are currently market leader for accounting services in the diamond industry in Belgium;
- Panis NV was external accountant at the Company from inception until bankruptcy;
- Tom Panis confirmed that the main activity of the Company was the trade in both rough and polished diamonds as well as manufacturing;
- Tom Panis declares that he believes that Neeshal Modi is a victim in the whole situation. He was only a small part of the whole family network where everything is based on trust;
- Panis NV never experienced any problems with the Company, all fees were paid on time and the corporation with the Company was without significant issues;
- The operational system of Panis NV – ExpertPlus – was used for the accounting of the Company. Tom Panis confirmed that he has a complete overview of all accounting data from inception until bankruptcy;
- As external accountant, Panis NV does not have a view on the purchase and sales process within the Company. Only the administrative side of the accounting was executed by employees of Panis NV.
- Tom Panis confirmed that it is very common in the diamond industry in Belgium that there are no purchase orders nor delivery notes. A lot of transactions are based on trust and only an invoice is available. For international transactions, also import and export documents from customs should be available.

2.2. Our understanding of the entity

2.2.1. Foundation

The company Firestone Diamond was founded by Deepak Kumar Modi on 31 July 2009. Since its incorporation, Neeshal Modi was appointed as managing director. For the deed of incorporation, please refer to annex 4.

During the extraordinary general meeting of 30 March 2011, decision was taken to change the name of the entity from Firestone Diamond to Firestar Diamond. For the extract from the Belgian Gazette, please refer to annex 5.

2.2.2. Activities

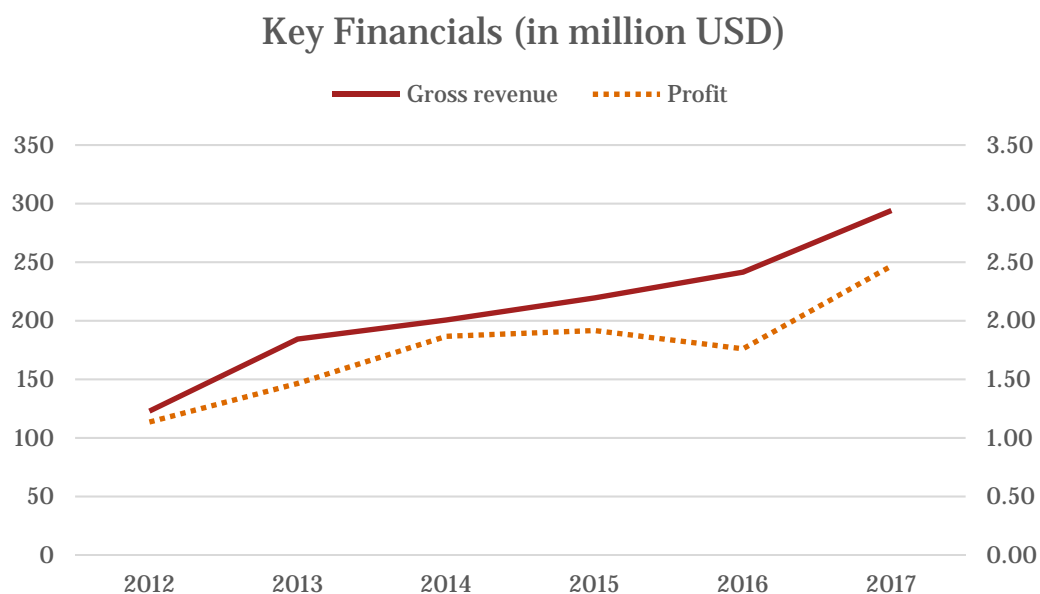
According to the deed of incorporation, the purpose of the Company are activities related to rough diamonds, polished diamonds, precious stones, jewellery and other precious metals. These activities include:

- Processing;
- Trade;
- Import and export;
- Giving and taking in consignment.

These activities are in line with the information we retrieved based on our interviews with Neeshal Modi and Tom Panis, representative of Panis NV.

2.2.3. Key Financials

From the published financial statements, we see that both the gross revenue as well as profit increase year over year, with exception of the profit between 2015 and 2016.



Each year, the full amount of the profit was reserved and put into the company's equity, so no dividends were paid out to the shareholders.

2.2.4. Directors and power of attorney

The following persons were appointed as director of the Company:

- Neeshal Modi, managing director as from 31 July 2009 until the declaration of bankruptcy on 19 March 2018.

Next to the position of (managing) director, the following persons were granted power of attorney:

- Soraya De Wit, representative of Panis, Hendrickx & Co (later Panis NV) as from 31 July 2009;
- Julie Joossen, representative of Panis, Hendrickx & Co (later Panis NV) as from 31 July 2009;
- Lana Scheyltjens, representative of Panis NV as from 26 July 2017;
- Viral Mukesh Shah as from 5 December 2011;
- Levy Barak as from 31 January 2012 until 31 October 2012;
- Bankim Madhu Mehta as from 12 March 2012 until 1 September 2015;
- Harshil Rajesh Shah as from 20 March 2013;
- Jigar Vijay Mehta as from 15 June 2015.

2.2.5. Bankruptcy

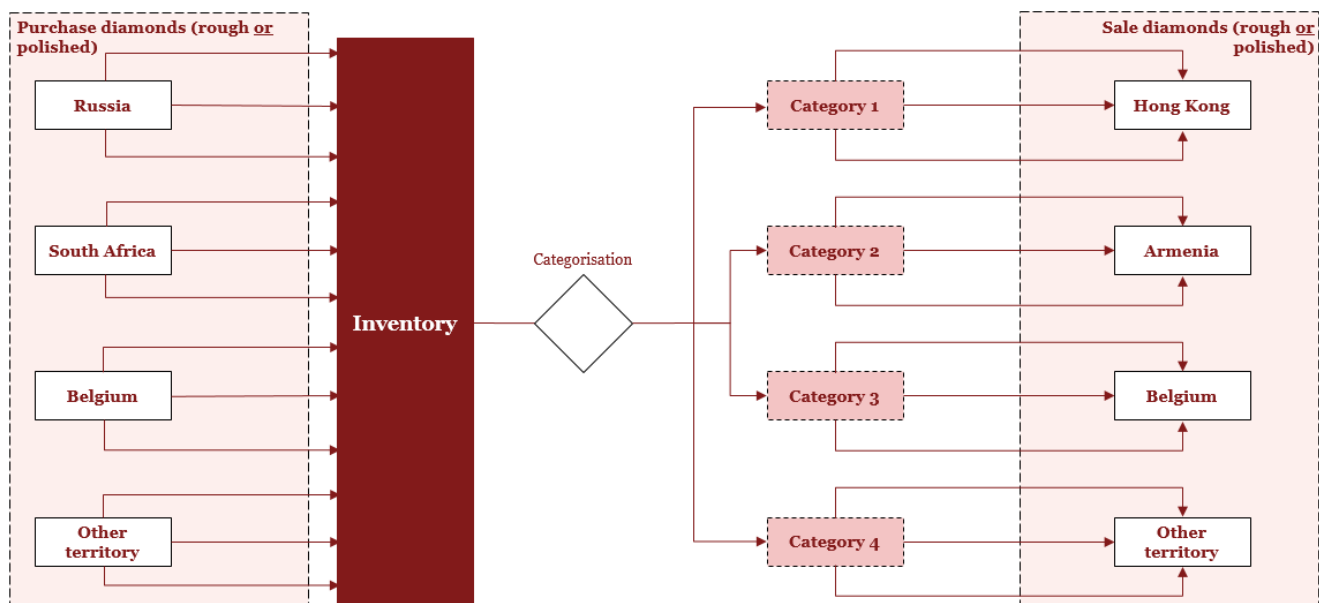
On 19 March 2018 the Company was declared bankrupt by the Commercial Court in Antwerp after the cessation of payments on 16 March 2018. The Court appointed Eddy Van Camp and Ilse Mertens as liquidators of the Company. For an extract of the judgement by the Commercial Court in Antwerp, please refer to annex 1.

2.3. Our understanding of the trading activity

We based our understanding of the purchase and sales process at the Company on the interviews conducted with Neeshal Modi and Tom Panis. We did not consult any other sources of information in order to validate or verify this process.

We need to make a distinction between the three business activities, namely trading in rough diamonds, trading in polished diamonds and manufacturing. To perform an efficient transaction review and to know what documents to review, we need to understand the process flow of the purchase and sales process of both rough and polished diamonds.

Below you can find a high-level overview of the business process in the business activity of trading rough diamonds:



Categorisation

The Company buys rough diamonds across the globe from different vendors. The rough diamonds come in different clarity, colour, shape and weight. The diamonds are then categorized by the Company depending on their weight (carat). Diamonds of similar carat are divided into batches that are used for the sale to both national and international clients. Neeshal Modi or his assistant determine the value of the inventory based on their expertise in the sector. There is no independent valuation or certification in the categorisation process. Rough and polished diamonds are never mixed and always remain a separate business activity.

These categorised batches can still contain diamonds of various clarity, colour and shape. It is not possible to follow a rough diamond through the rough diamond trading process as the Company mixes the diamonds received from different vendors. Additionally, these rough diamonds have no certificate regarding their clarity, colour, shape and weight making it impossible to fully trace them throughout the whole process.

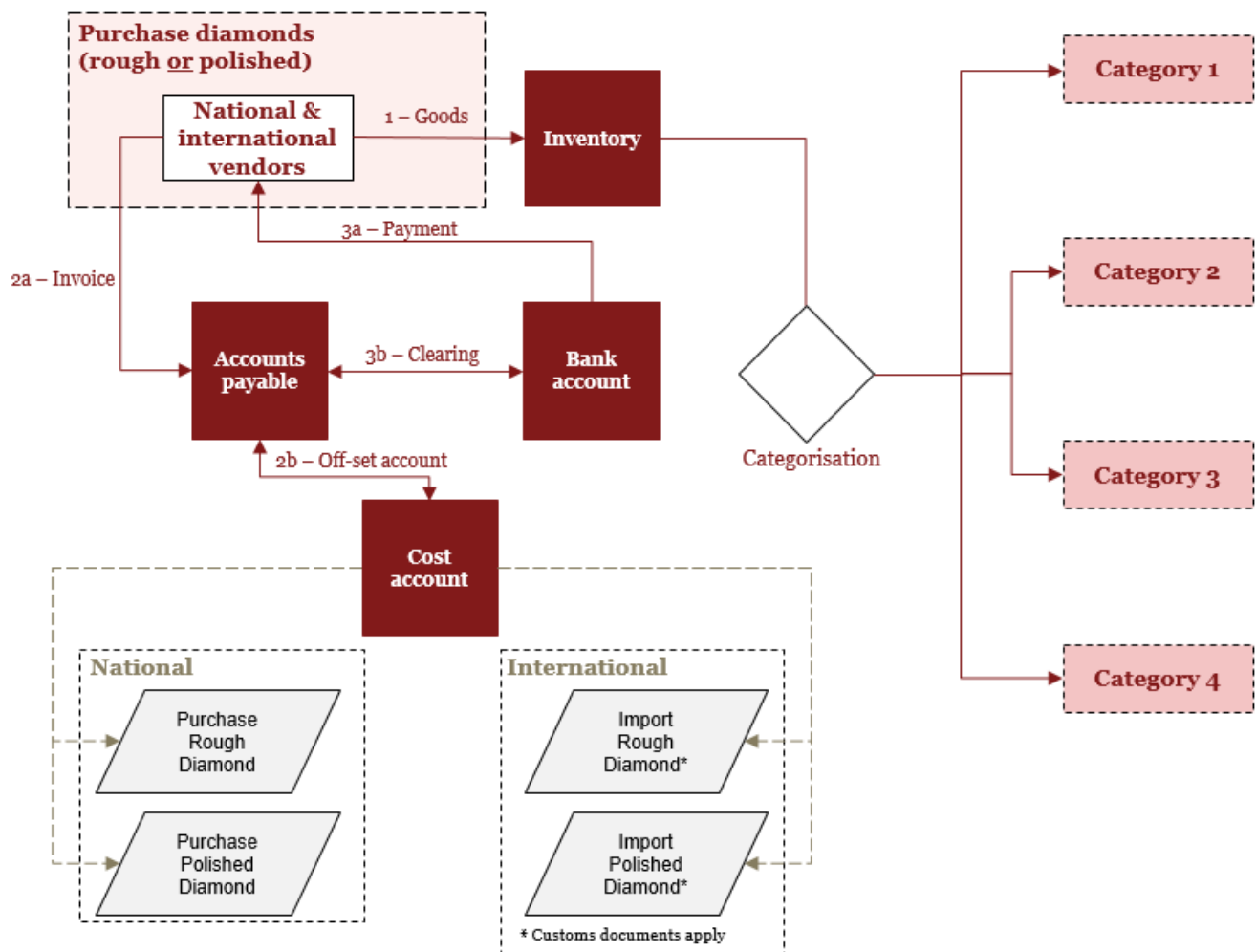
Certified diamonds

At the Company, a certificate is typically issued for high-end value polished diamonds, which represents a small part of the total business of the Company. If such a certificate exists, then it is possible to trace the diamond from purchase to sale. However, based on the available accounting information, it is not possible to identify the transactions where a certificate is present. As such, it is not possible to know for which transaction we could expect a certificate.

In the following chapters, we further define our understanding of both the purchase and sales process.

2.3.1. Purchase process

Please find below a visualisation⁸ of this process:



The Company purchases rough and polished diamonds from both national (Belgian) and international (any other country) vendors. In the diamond sector, it is common practice not to issue Purchase Orders (PO). As

⁸ The visualisation remains a simplification of the purchase process and, for example, does not consider possible VAT bookings, accrual bookings or credit notes. For the execution of the forensic audit, our understanding is focused on the elements needed to perform a transaction review.

such, a PO is not part of the business process. The contacts between the vendors and the Company are informal and are not formalised in a contract between the parties nor email communication.

In general, the first step in the purchase process is the delivery of the goods (1). For this step in the process, we expect to retrieve the necessary shipping documents for international transactions. After the delivery of the goods, the vendor issues an invoice (2) which specifies the price of the goods and the carat, together with payment instructions. For each purchase we expect an invoice. It is possible that in practice the order of step 1 and step 2 are reversed, i.e. that an invoice is issued before the actual shipment of the goods. This has no influence on our transaction review approach.

The purchases are booked on a cost account, which varies depending whether it is a national vendor or an international vendor and whether it concerns rough or polished diamonds:

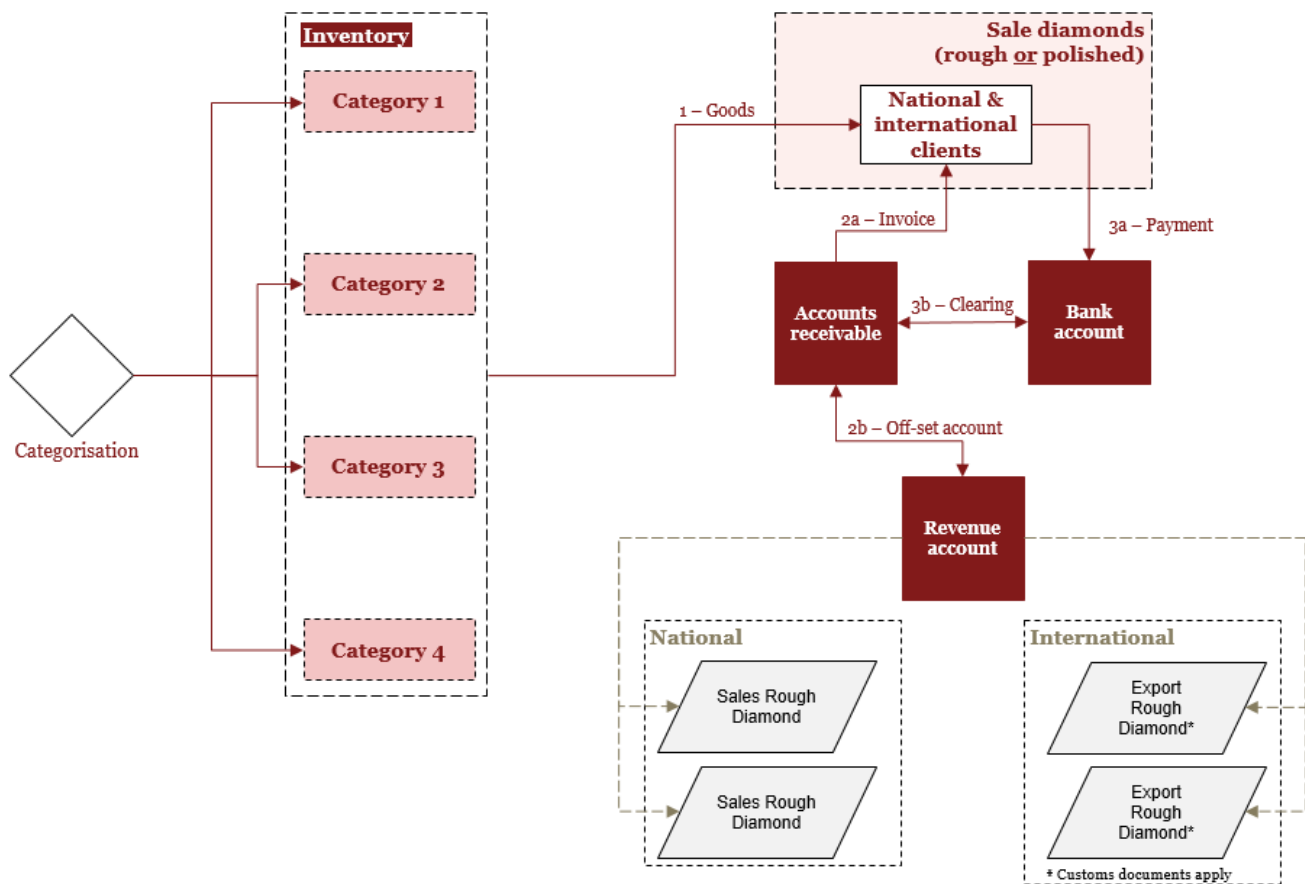
- National purchases of rough diamonds are booked on the account #600110 'Aankopen Ruwe Diamant' (Purchases Rough Diamond);
- National purchases of polished diamonds are booked on the account # 600120 'Aankopen Geslepen Diamant' (Purchases Polished Diamond);
- International purchases of rough diamonds are booked on the account #600111 'Importen Ruwe Diamant' (Imports Rough Diamond);
- International purchases of polished diamonds are booked on the account # 600121 'Importen Geslepen Diamanten' (Imports Polished Diamonds).

In the case of an international purchase, we expect to encounter the necessary Belgian customs documents and shipping documents in addition to the invoice.

The final step in the purchase process is the payment of the invoice (3). We expect to retrieve all the outgoing payments of the invoices in the financial ledger as received from the external provider Panis NV. We can reconcile the payment in the financial ledger with the information in the cost accounts by means of the document number.

2.3.2. Sales process

Please find below a visualisation⁹ of this process:



The Company sells rough and polished diamonds to both national (Belgian) and international (any other country) clients. In the diamond sector, it is common practice not to issue Purchase Orders (PO). At the Company, a PO is not used and is as such not part of the business process in scope. The contacts between the vendors and the Company are informal and are not formalised in a contract between the parties nor email communication.

In general, the first step in the sales process is the delivery of the goods (1) to the client. For this step in the process, we expect to retrieve the necessary shipping documents. After the delivery of the goods, the Company issues an invoice (2) which specifies the price of the goods and the carat, together with payment instructions. For each sale, we expect an invoice. It is possible that in practice the order of step 1 and step 2 are reversed, i.e. that an invoice is issued before the actual shipment of the goods. This has no influence on our transaction review approach.

⁹ The visualisation remains a simplification of the purchase process and, for example, does not consider possible VAT bookings, accrual bookings or credit notes. For the execution of the forensic audit, our understanding is focused on the elements needed to perform a transaction review.

The sales are booked on a revenue account, which varies depending whether it is a national vendor or an international vendor and whether it concerns rough or polished diamonds:

- National sales of rough diamonds are booked on the account #700110 'Verkopen Ruwe Diamant' (Sales Rough Diamond);
- National sales of polished diamonds are booked on the account #700120 'Verkopen Geslepen Diamanten' (Sales Polished Diamonds);
- International sales of rough diamonds are booked on the account #700111 'Exporten Ruwe Diamant' (Exports Rough Diamond);
- International sales of polished diamonds are booked on the account #700121 'Exporten Geslepen Diamanten' (Exports Polished Diamonds).

In case of an international sale, we expect to encounter the necessary Belgian customs documents.

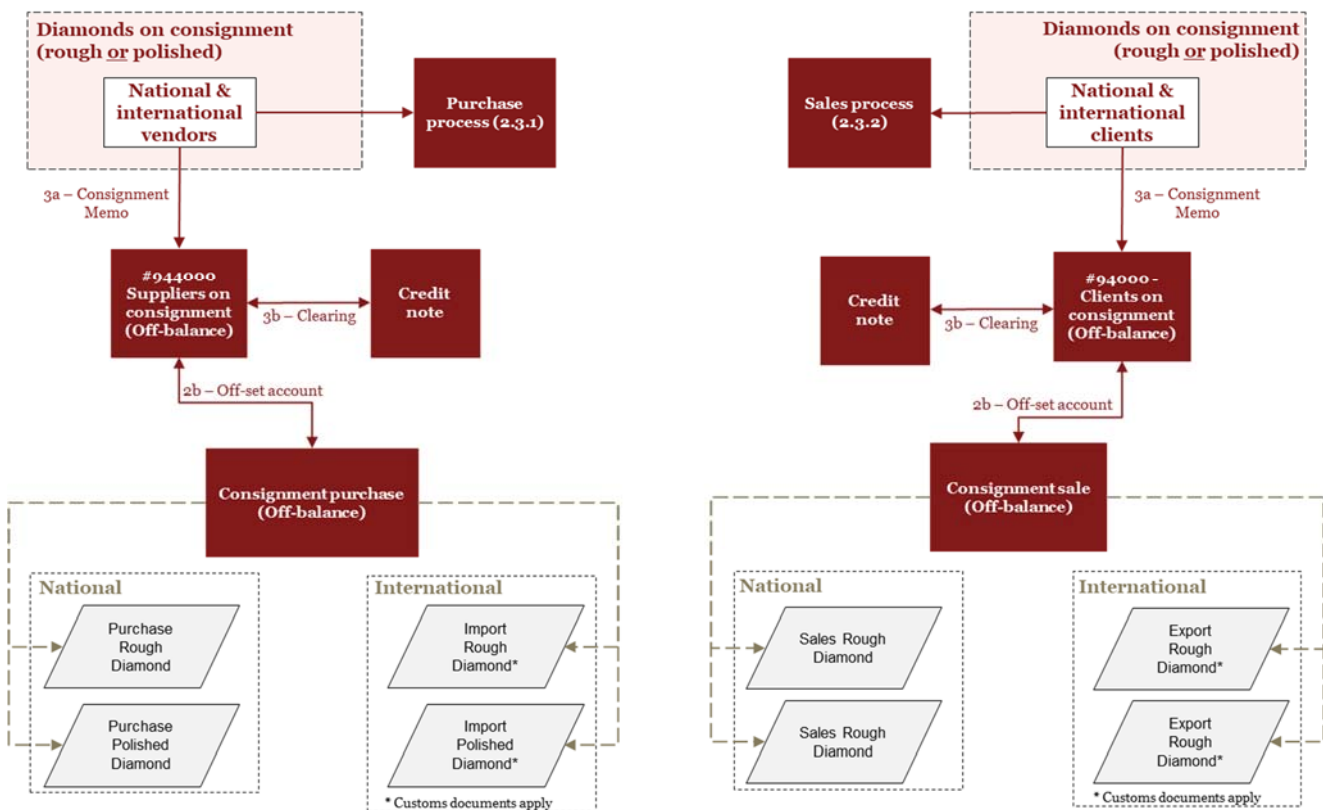
The final step in the sales process is the payment of the invoice (3). We expect to retrieve all the incoming payments of the invoices in the financial ledger as received from the external provider Panis NV. We can reconcile the payment in the financial ledger with the information in the cost accounts by means of the document number.

2.3.3. Consignment

For part of the sales and purchase, the goods are given in consignment before the final invoice is issued. Herein, one party, the consigner, will transfer goods (in this case diamonds) to the counterparty, the consignee, while retaining the legal ownership over the goods. The physical transfer of goods does not imply a transfer of ownership rights. As there is a significant amount of judgement in the pricing of diamonds – depending on the cut and clarity, among other things – a buying party will often first want to inspect the goods and afterwards both parties will agree on the final sales price and share of the diamonds.

CBN-advice 132/7 stipulates that goods in consignment remain part of the owner's stock until sold. This means that goods in consignment will not have an impact on the Companies' balance sheet nor profit and loss statement. However, the Belgian government requires that goods in consignment are accounted for through off-balance sheet accounts.

Please find below a visualisation¹⁰ of this process:



In the accounting of the Company we identified that the off-balance transactions are booked on accounts #9XXXXX. We identified the following accounts:

- Goods sent in consignment to the client are booked on the off-balance account #940000 'Consignatie Klanten' (Consignment Clients) and the counterpart account #970XXX 'Consignatie Verkopen' (Consignment Sales);
- Goods received in consignment from the supplier are booked on the off-balance account #944000 'Consigantie Leveranciers' (Consignment Suppliers) and the counterpart account #960XXX 'Consignatie Aankopen' (Consignment Purchases).

The accounting for a consignment follows the same lines as a purchase or a sale. Separate accounts exist for import and export of rough and polished diamonds and separate supplier and client accounts exist. The difference between the sales and purchase process and the consignment process is that no invoice but a consignment memo is issued. This memo contains the basic information about the goods such as value, carats, etc. but it does not include payment details. In the case of an international consignment, we expect shipping documents and customs documents.

¹⁰ The visualisation remains a simplification of the consignment process and, for example, does not consider possible VAT bookings, accrual bookings, credit notes or inventory bookings. For the execution of the forensic audit, our understanding is focused on the elements needed to perform a transaction review.

Consignments are closed when a sale is concluded between the two parties, being it a sale of the full consignment, a partial sale or no sale at all. In the case of a sale, an invoice is issued for (part of) the consignment at an agreed upon price and the process shall follow the regular sales or purchase process (cfr. 2.3.1 & 2.3.2). If no agreement is concluded, the consigned goods will be shipped back to the legal owner. In all cases, this is reflected in the off-balance accounting through the issuance of a credit note at initial consignment value.

2.4. Our understanding of the manufacturing activity

The manufacturing process is the process of transforming a rough diamond into a polished diamond. The Company purchases the rough diamonds as described above. However, instead of categorising the good, they are shipped to one of the manufacturing plants of the Company (mainly in Russia, later also in Armenia, South Africa and Belgium).

The pricing of the end-product, being the polished diamonds is determined by Neeshal Modi and is based on reversed calculation. The Company applies a 20% gross margin on the purchase price of the rough diamond in order to determine the price of the polished diamond. After the manufacturing process, the diamonds are certified at either GIA¹¹ or HRD¹².

¹¹ The Gemmological Institute of America (GIA) is an independent non-profit organisation specialized in gemmology.

¹² The 'Hoge Raad voor Diamant' (HRD) or Diamond High Council is commercial subsidiary of the Antwerp World Diamond Centre (AWDC).

3. Analysis

3.1. Transaction review

The focus of our review were the incoming and outgoing transactions from and to the 6 entities based in Hong Kong as mentioned in the allegations issued by the Directorate of Enforcement of the Mumbai Zonal Office under the Prevention of Money Laundering Act of 2002 (hereinafter “allegation file”).

Additionally, we reviewed 55 transactions with other counterparties based on an accept-reject test (high risk). This is to be seen as an unpredictability procedure.

Finally, we reviewed on a risk-based approach a number of operating expenses. The operational expenses have a higher inherent risk to be used in fraudulent transactions due to the nature of these expenses and can be used to siphon off funds to personal accounts.

3.1.1. Data sources

We received the accounting data on 8 July 2019 from the external accountant Panis NV. We transferred all the accounting data via an encrypted USB-stick. The accounting data was presented to us in Microsoft Excel format and pdf format. We reconciled, without issues, the received general ledger with the deposited accounts on the National Bank of Belgium.

We received the supporting documents for our transaction review from the Company upon request and after communicating our selection of the transactions to be reviewed. We reviewed the supporting documents on site at the premises of the Zen Diam BVBA in the Hoveniersstraat 30 in Antwerp (Belgium) on 16 July 2019 and at the apartment of Neeshal Modi in the Pourbusstraat 25 in Antwerp (Belgium) on 17 July 2019, 23 July 2019 and 27 August 2019. We did not take any originals or copies with us.

3.1.2. Trade goods transactions with 6 Hong Kong based entities

The focus of our review were the incoming and outgoing transactions from and to the 6 entities based in Hong Kong as mentioned in the allegation file. Our review concerns the following 6 entities:

- Auragem Company Ltd.
- Brilliant Diamonds Ltd.
- Eternal Diamonds Corp. Ltd.
- Fancy Creations Company Ltd.
- Sino Traders Ltd.
- Sunshine Gems Ltd.

We reviewed whether all supporting documents for all transactions with these 6 entities were present and consistent with the accounting data received.

3.1.2.1. Methodology

We distinguish 4 phases in the review of the transactions with the 6 Hong Kong based entities:

1. Identify of all relevant transactions in the accounting data;
2. Establish an expectation of the supporting documentation to receive;
3. Review the supporting documentation and document all relevant aspects of the supporting documentation;
4. Analyse the review of the supporting documentation to identify missing documents or any other trend.

Identification

The first step is to identify all the transactions that took place with the above mentioned 6 Hong Kong based entities. Based on our understanding of the purchase and sale process, we selected the following accounts for our review:

- #600110 – AANKOPEN RUWE DIAMANT
- #600111 – IMPORTEN RUWE DIAMANT
- #600120 – AANKOPEN GESLEPEN DIAMANT
- #600121 – IMPORTEN GESLEPEN DIAMANTEN
- #600220 – AANKOPEN GESLEPEN DIAMANT POL.DPT.
- #600221 – IMPORT GESLEPEN DIAMANT POL.DPT.
- #700110 – VERKOPEN RUWE DIAMANT
- #700111 – EXPORTEN RUWE DIAMANT
- #700120 – VERKOPEN GESLEPEN DIAMANTEN
- #700121 – EXPORTEN GESLEPEN DIAMANTEN
- #700220 – VERKOPEN GESLEPEN DIAMANTEN POL.DPT.
- #700221 – EXPORTEN GESLEPEN DIAMANT POL.DPT.

The suffix Pol.Dpt. refers to Polished Department as confirmed with the Company. These accounts were mainly used in 2012 (254 transactions) and in the beginning of 2013 (3 transactions). These accounts were also part of our population.

We identified the 6 Hong Kong based entities based on how they are recorded in the accounting data in the description 'Leverancier/Klant' or 'Supplier/Client'. Additionally, we scanned all known suppliers and clients as part of our fuzzy search in order to identify different ways of writing the name of the entities. The following entities were identified in the accounting data:

- AURAGEM COMPANY LTD
- BRILLIANT DIAMONDS LTD
- ETERNAL DIAMONDS CORP.LTD
- FANCY CREATIONS CO.LTD
- FANCY CREATIONS COMPANY LTD
- SINO TRADERS LTD
- SUNSHINE GEMS LTD

We selected all the identified transactions with these 6 Hong Kong based entities as part of our transaction review, we did not use any sampling.

Supplier/client	International purchase (#600111 - #600121 - #600221)	International sale (#700111 - #700121 - #700221)	Total transactions
Auragem	70	1	71
Brilliant Diamond	0	86	86
Eternal Diamond	0	96	96
Fancy Diamond	21	38	59
Sino Traders	19	0	19
Sunshine Gems	52	0	52
Total	162	221	383

Please refer to annex 6 for an overview of all identified transactions with the 6 Hong Kong based entities.

Expected documentation

Based on our understanding of the purchase and sale process, we expect to retrieve the following information:

Document type	National purchase (#600110 - #600120 - #600220)	International purchase (#600111 - #600121 - #600221)	National sale (#700110 - #700120 - #700220)	International sale (#700111 - #700121 - #700221)
Invoice	X	X	X	X
Shipping documents		X		X
Customs documents		X		X

For national purchases and sales, we understand that shipping documents will never be available. With certain counterparties or for certain amounts, the goods are transferred in an informal way (delivered on the spot) without any intervention of an external party transferring the goods. The above is confirmed by Mia Van Den Broeck, account manager for the Company, employed at the external accountant Panis. The invoice is sufficient to record a national purchase or sale. For an international transaction, a customs document should be present and in case of an international transaction of rough diamonds, a Kimberly certificate should also be provided. For each transaction related to rough diamonds, we received a matching Kimberley certificate.

Finally, for each transaction we expect to retrieve the payment in the financial ledger.

Review supporting documentation

We reconciled each document received with the accounting data (indicated with *), where possible, and documented relevant document information to facilitate a possible re-performance of the review.

Characteristic	Invoice	Shipping document	Customs document	Financial ledger
Document number	X			X
Counterparty*	X			X
Bank name	X			X
Date*	X			
Amount*	X	X		X
Carat*	X	X	X	

The date could only be reconciled with the invoice date as the accounting data only contains the invoice date.

Analysis

Our analysis is focused on four main areas, namely:

- Missing documentation: We consider a document missing when we would expect such a document based on our understanding of the business process;
- Inaccurate documentation: We consider a document as inaccurate when we identified a difference in one of the characteristics of the document compared to the accounting data received;
- Incomplete documentation: We consider a document as incomplete when certain information is not included or when official government approvals are missing;
- Divergent transactions: We consider a transaction as divergent when the transaction does not follow the same pattern as the other transactions.

3.1.2.2. Findings

We divided our findings related to the supporting documents in 3 categories, namely missing documents, inaccurate documents and incomplete documents. Furthermore, we added two additional findings related to the outgoing payments of the transactions as well as the off-set account in the financial ledger.

3.1.2.2.1. Missing documents

We received for all 383 transactions with the 6 Hong Kong based entities the corresponding invoice. Regarding the remaining expected documents, please refer to the table for an overview:

Supplier/client	a) Missing customs documents	b) Missing shipping documents	c) Missing reference financial ledger
Auragem	0	3 (0,78%)	1 (0,26%)
Brilliant Diamond	3* (0,78%)	1* (0,26%)	3 (0,78%)
Eternal Diamond	1 (0,26%)	0	10 (2,61%)
Fancy Creations	0	1 (0,26%)	1 (0,26%)
Sino Traders	0	0	5 (1,31%)
Sunshine Gems	0	1 (0,26%)	7 (1,83%)
Total	4 (1,04%)	6 (1,57%)	27 (7,05%)

* For this transaction, two expected documents are missing.

Regarding the missing customs documents, 2 of the transactions date prior to October 2011 thus the legal retention period of 7 years has passed. For one transaction, the Company states that the original customs document was handed over to the bank. The remaining missing document could not be retrieved from the archive. The Company requested a duplicate for these customs documents at the customs authority, however the Company states that the customs administration did not retain these documents.

Regarding the missing shipping documents, this is not a required document for accounting purposes as confirmed by a representative of the external accountant Panis.

Regarding the transactions with a reference missing in the financial ledger, these transactions are registered as an outstanding payable respectively receivable, as also confirmed by the representative of the external accountant Panis.

The detailed explanations of the missing documents can be found below in section a) through c):

a) Missing customs documents

We identified 4 transactions where the customs documents were missing. The customs documents are the proof that diamonds left or entered Belgium. We requested the Company for an explanation for these missing customs documents. For an overview of these transactions, please refer below:

Supplier	Document number	Document date	Account number	Account description	Bank used	Amount GL (USD)
Eternal Diamonds	201200197	20/09/2011	700121	Export Polished Diamonds	Standard Chartered Bank, London	43.194,15
Brilliant Diamonds	201200206	28/09/2011	700121	Export Polished Diamonds	Standard Chartered Bank, London	1.048.993,20
Brilliant Diamonds	201310118	08/08/2012	700121	Export Polished Diamonds	Syndicate Bank, London	243.334,85
Brilliant Diamonds	201510339	31/10/2014	700121	Export Polished Diamonds	Bank of India, Antwerp	10.937,30

Two transactions (one Eternal Diamonds with document number 201200197 and one Brilliant Diamonds with document number 201200206) have a document date in September 2011. The Company declares that some documents of transactions dating back to 2011 have been destroyed since the retention period of 7 years¹³ had passed. Nevertheless, we retrieved customs documents for 25 other transactions in the selection of 383 transactions with the 6 Hong Kong based entities that were dated in 2011. This indicates that the destruction of supporting accounting documents for transactions that took place in 2011 was at least partial.

For one transaction (Brilliant Diamonds with document number 201310118), the payment was received via the Syndicate Bank London. The Company declares that this financial institution requires a hand-over of all original supporting documents for the transactions. Normally, the Company takes a copy of the original documentation for its own administration, however, due to a human error, this was not the case for this transaction according to the Company.

For one transaction (Brilliant Diamonds with document number 201510339), the Company was not able to provide the customs document.

b) Missing shipping documents

The 11 transactions where only the shipping documents were missing, have a document date between 29 August 2011 and 7 October 2016. The Company declares that shipping documents are not required documents for accounting purposes. The key document for the accounting administration is the invoice and the customs

¹³ Please refer to the website of the Ministry of Finance:
<https://financien.belgium.be/nl/ondernemingen/vennootschapsbelasting/boekhouding#q2> (in Dutch) or
https://finances.belgium.be/fr/entreprises/impot_des_societes/comptabilite#q2 (in French).

documents. This was also confirmed by a representative of the external accountant Panis on 10 September 2019.

The Company declares that in certain cases an employee picked up or delivered the trade goods to the customs authorities (Diamond Office¹⁴) to save costs and time as the buyer or seller takes the burden of the shipping costs to or from the Diamond Office. In this situation, no shipping documents are available according to the Company.

c) Missing reference financial ledger

The 27 transactions where only the reference in the financial ledger is missing, have a document date between 7 September 2017 and 25 January 2018 except for one transaction with 15 February 2013 as document date. The transaction with document date in February 2013 is also not included in the allegation file (see below in chapter 3.2 Review information allegation file).

We identified in total 27 transactions where there is no reference in the financial ledger, which implies these transactions have not been paid:

Supplier/client	Missing incoming payment (sale)	Missing outgoing payment (purchase)	Total
Auragem	1	0	1
Brilliant Diamond	3	0	3
Eternal Diamond	10	0	10
Fancy Creations	1	0	1
Sino Traders	0	5	5
Sunshine Gems	0	7	7
Total	15	12	27

We verified in the accounting data that these amounts have been booked on the accounts receivable, respectively payable. For 26 out of 27 transactions, the invoices were booked in the last accounting year. We confirmed our understanding that the transactions with a missing reference in the financial ledger are outstanding amounts with Mrs. Mia Van Den Broeck, representative of Panis NV, on 3 September 2019.

One transaction dated 15 February 2013 was also not retrieved in the financial ledger. During our transaction review, we retrieved the invoice, customs document and shipping documents for this transaction. However, the invoice was never paid by the counterparty but, according to the accounting data, the shipment was stolen during the armed heist at Brussels airport on 18 February 2013¹⁵. In the accounting data, we identified that the

¹⁴ The actual processing of the imports and exports of all diamonds in Antwerp occurs at Diamond Office (DO). It acts as a supervisory body for the Belgian government. It is the only customs office in Belgium where diamonds can and must be declared for import and export outside the European Union.

¹⁵ <https://www.theguardian.com/world/2013/feb/19/diamond-robbery-brussels-airport-plane>

insurance company paid back the full amount of the invoice on 28 February 2013, registered as an exceptional revenue. We confirmed the above with Neeshal Modi on 27 August 2019.

3.1.2.2.2. Inaccurate documents

We consider a document as inaccurate when we identified a difference in one of the characteristics of the document compared to the accounting data received.

Invoice

Difference in days	#Transactions	% of #total transactions
1	6	1,57%
2	1	0,26%
3	3	0,78%
4	1	0,26%
5	1	0,26%
6	2	0,52%
7	1	0,26%
31	1	0,26%
63	1	0,26%
365	2	0,52%
Total	19	4,96%

We identified 1 transaction where there is a difference of 3,00 USD between the invoice and the accounting data. We verified that this relates to a bank charge. We retrieved the amount in the accounting data in the financial ledger.

We identified 19 transactions where the date on the invoice does not correspond with the date in the accounting data. For the two transactions where the invoice date is 365 days or exactly 1 year later, we identified that the data on the shipping documents is the same as the date in the accounting data.

Finally, we identified 4 transactions where the carats mentioned on the invoice do not correspond with the accounting data. For each transaction, there was a deviation of 0,01 carat. Two of these transactions had an equal difference when comparing the accounting data with the customs document. This is explained as a scale difference by Neeshal Modi, where depending on the scale used to weigh the diamonds, small differences can occur.

Shipping documents

We identified 3 transactions which show a difference between the amount mentioned on the shipping document and the amount in the accounting data. In 2 out of 3 cases, there was also a difference between the invoice received and the shipping documents. Please find an overview below:

Client	Document number	Document date	Account number	Amount GL (USD)	Amount shipping document (USD)	Difference	Difference in %
Eternal Diamonds	201310110	01/08/2012	700121	912.243,35	912.243,31	0,04	0,00%
Brilliant Diamonds*	201310118	08/08/2012	700121	243.334,85	243.331,85	3,00	0,00%

Fancy Creations	201700235	30/06/2016	700121	975.437,13	975.473,13	-36,00	-0,00%
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For the case marked with *, there was no difference between the invoice and the shipping documents. We note in the transaction with Fancy Creations, the last two whole numbers have been switched around (37 and 73).

We identified 5 transactions where the carats mentioned on the shipping document do not correspond with the accounting data. In 3 cases, there was a deviation of 0,01 carat. For all three of these transactions, there was also a difference noted between the invoice and the accounting data (see above).

Please find below an overview of the other two cases identified:

Client	Document number	Document date	Account number	Account description	Carat GL	Carat shipping document	Difference in absolute numbers
Fancy Creations	201510044	15/04/2014	700121	Export Polished Diamonds	57,21	57,12	0,09
Brilliant Diamonds	201510253	10/09/2014	700121	Export Polished Diamonds	16,08	16,80	-0,72

We note that in both cases, the decimals have been switched around.

Financial ledger

We identified one transaction where there is a difference between the amount of the invoice in the accounting data and the amount mentioned in the financial ledger. We verified that the full amount of the invoice is recorded in the accounts payable but only a first instalment has been paid. As such, we consider the difference between the accounting data and the financial ledger as an outstanding payable, with an acceptable ageing of less than 6 months.

Supplier	Document number	Document date	Account number	Account description	Amount GL (USD)	Amount financial ledger (USD)	Difference in absolute numbers
Sino Traders	201810263	25/09/2017	600121	Import Polished Diamonds	523.437,60	248.437,60	275.000,00

3.1.2.2.3. Incomplete documents

We consider a document as incomplete when certain information is not included or when official government approvals are missing.

Invoice

We consider the bank account of the counterparty as essential information on an invoice, as well as the name of the counterparty, date of the document, carat and amount.

We identified 8 purchase transactions where the bank account of the counterparty is missing. Half of these invoices were issued by Fancy Creations and the other half of these invoices was issued by Auragem Company. Seven of these purchase invoices were dated between June 2011 and August 2011. One invoice was dated in February 2012.

For 1 out of 4 transactions with Auragem and 1 out of 4 transactions with Fancy Creations we have received the instruction for remittance for the Bank of India. The Company uses this document in order to instruct the bank to perform a payment. This document contains the counterparties account number. The account number on the remittance is the same as the account number listed on the other invoices of our selection. Further we received the bank statements for the payments of these four transactions, which we managed to reconcile.

Customs document

For 8 transactions there is no official stamp or signature from the customs authority:

Supplier/client	International purchase	International sale	Total amount (USD)
Brilliant Diamond	0	5	5.119.801,27
Eternal Diamond	0	2	1.126.594,80
Sunshine Gems	1	0	832.218,54
Total	1	5	7.078.614,61

3.1.2.2.4. Payments in multiple instalments

We identified 82 transactions which were paid in multiple instalments. These payments in multiple instalments originate either from one or from multiple different bank accounts utilised by the Company. Of the 82 transactions which were paid in instalments, 11 out of the 82 were sales transactions and the remaining 71 were purchase transactions. For our analysis, we focused on the purchase transactions since the Company cannot fully control the number of instalments used by the counterparty. Additionally, we confirmed in the financial ledger that sales were always paid to one bank account of the Company, namely the bank account mentioned on the invoice.

Please find below an overview of the number of transactions paid by the Company in different instalments and how many different bank accounts were used to pay these instalments:

	2 instalments	3 instalments	4 instalments	Total
1 bank account	17	4	0	21
2 bank accounts*	37	9	0	46
3 bank accounts*	/	3	1	4
Total	54	16	1	71

* More than one bank account from the Company is used to pay a received invoice.

The 71 purchase transactions paid in instalments represent 44% of the total purchase transactions with the 6 Hong Kong based entities. We note that the frequency of payments in instalments increased each year (except in 2014), with a significant peak in 2016 followed by a drop in 2017 to the level of 2015. We also note that most payments in instalments are done when conducting business with Auragem (50%), which is in line with the total purchase transactions:

Year	Supplier	Payments in instalments
2011		3
	Auragem	2
	Fancy Creations	1
2012		7
	Auragem	3
	Fancy Creations	4
2013		8
	Auragem	4
	Fancy Creations	4
2014		0
2015		12
	Auragem	9
	Sunshine	3
2016		30
	Auragem	18
	Sunshine	12

2017	11
Sino Traders	4
Sunshine	7

As per inquiry with representatives of the Company, we understand that payments are only made in instalments for cash flow reasons.

3.1.3. Other trade goods transactions

We performed unpredictability testing on the remaining transactions related to trade goods to mitigate the risk that documents were issued or created after the announcement of the allegation. One could expect that all documents for the transactions with the 6 Hong Kong based entities are present since these are the subject of the allegation. By performing an unpredictability test on the remaining population, we mitigate this risk if all expected documentation for the sample are also present.

3.1.3.1. Methodology

We distinguish 4 phases in the review of the other transactions based on unpredictability:

1. Determine sample;
2. Establish an expectation of the supporting documentation to receive;
3. Review the supporting documentation and document all relevant aspects of the supporting documentation;
4. Analyse the review of the supporting documentation to identify missing documents or any other trend.

Determine sample

As for the transactions with the 6 Hong Kong based entities, we selected transactions that were booked on the purchase accounts and revenue accounts (sales). We based our selection on the 12 identified general accounts (see below).

To determine the sample size, we refer to the commonly acknowledged accept-reject testing utilised in the statutory audit of financial statements. Accept-reject testing is used when we are testing any attribute instead of the monetary aspect, which is the case for this sample where we test whether certain expected documents are present. In this case, since there is a variation the expected documentation between national and international transactions, we verify if an invoice is present for each transaction. The invoice is the only document that should be present for every transaction. The presence of an invoice is a non-monetary aspect.

We selected 55 items because the total population is higher than 200 items (in total 7.418 purchase and sales transactions between 2011 and 2018) and we expect a high desired level of evidence. For our selection, please refer to annex 7. It's important to stress that we did not carry out anything in the nature of an audit or an attestation as that term is defined by the IRE/IBR¹⁶. We have merely adopted the sampling techniques used to determine our sample size.

¹⁶ IBR-IRE is a mandatory membership organization for auditors and audit firms established in accordance with the Accounting Law of 1953. IBR-IRE is a member of IFAC, Accountancy Europe and the Fédération Internationale des Experts-Comptables Francophones.

Expected documentation

Based on our understanding of the purchase and sale process, we expect to retrieve the following information:

	National purchase (#600110 - #600120 - #600220)	International purchase (#600111 - #600121 - #600221)	National sale (#700110 - #700120 - #700220)	International sale (#700111 - #700121 - #700221)
Invoice	X	X	X	X
Shipping documents		X		X
Customs documents		X		X

For national purchases and sales, we understand that shipping documents will not be always available. With certain counterparties or for certain amounts, the goods are transferred in an informal way (delivered on the spot) without any intervention of an external party transferring the goods.

Additionally, for each transaction we expect to retrieve the payment in the financial ledger.

Review supporting documentation

We reconciled each document received with the accounting data (indicated with *), where possible, and documented relevant document information to facilitate a possible reperformance of the review.

	Invoice	Shipping document	Customs document	Financial ledger
Document number	X			X
Counterparty*	X			X
Bank name	X			X
Date*	X			
Amount*	X	X		X
Carat*	X	X	X	

The date could only be reconciled with the invoice date as the accounting data only contains the invoice date.

Analysis

Our analysis is focused on four main areas, namely:

- **Missing documentation:** We consider a document missing when we would expect such a document based on our understanding of the business process;
- **Inaccurate documentation:** We consider a document as inaccurate when we identified a difference in one of the characteristics of the document compared to the accounting data received;
- **Incomplete documentation:** We consider a document as incomplete when certain information is not included or when official government approvals are missing;
- **Divergent transactions:** We consider a transaction as divergent when the transaction does not follow the same pattern as the other transactions.

3.1.3.2. Findings

We divided our findings related to the supporting documents in 3 categories, namely missing documents, inaccurate documents and incomplete documents. Furthermore, we added two additional findings related to the outgoing payments of the transactions as well as the off-set account in the financial ledger.

3.1.3.2.1. Missing documents

We received the corresponding invoice for 54 out of 55 additional transactions. For one transaction, we did not receive the corresponding credit note, but we retrieved the repayment by the client.

Regarding the remaining expected documents, please refer to the table for an overview:

Client/supplier	Missing customs document*	Missing shipping documents*	Missing reference financial ledger
A. Jaffe	0	0	0
Firestar Diamond LLC	0	0	0
Firestar Diam (PTY) Ltd.	0	0	1
Firestar Diamond Ltd. Russia	0	0	0
Total	0	0	1

*For national purchases and sales, we do not expect any customs documents nor shipping documents. Based on our understanding, it is common practise that goods are being transferred without the involvement of an external transport service provider.

Missing reference financial ledger

The transaction for which only the reference in the financial ledger is missing, has as document date 26 November 2012:

Supplier	Document number	Document date	Account number	Account description	Amount GL (USD)
Firestar Diam (PTY) LTD	201310231	26/11/2012	600121	Import Polished Diamonds	192.751,00

The missing reference in the financial ledger implies that the outstanding payable has not been settled. We verified in the accounting data that this amount has been booked on the accounts payable. We confirmed our understanding that the transactions with a missing reference in the financial ledger are outstanding amounts with Mrs. Mia Van Den Broeck, representative of Panis NV, on 3 September 2019.

3.1.3.2.2. Inaccurate documents

We consider a document as inaccurate when we identified a difference in one of the characteristics of the document compared to the accounting data received. We did not identify any inconsistencies between the documents received and the accounting data in our selection for unpredictability reasons.

3.1.3.2.3. Incomplete documents

We consider a document as incomplete when certain information is not included or when official government approvals are missing.

Invoice

We consider the bank account of the counterparty as essential information on an invoice, as well as the name of the counterparty, date of the document, carat and amount.

We identified 3 purchase transactions where the bank account of the counterparty is missing. Two of these invoices were issued by A. Jaffe and one was issued by Almaz Juvelir Export. The 3 invoices represent a total value of 10.277.211,58 USD.

For the invoice with Almaz Juvelir Export we have received the signed contract for the sale. The bank account details of Almaz Juvelir Export are included in this contract.

For the invoices with A. Jaffe, we could not obtain an invoice which included the counterparty's bank account details. We requested any other invoice issued by A. Jaffe to check whether the bank account details on previous or later invoices would correspond to the invoice in our selection, but the Company stated that no invoice with bank account details for A. Jaffe exist.

Customs document

For 1 transaction, with Firestar Diamond LLC Armenia, there was no official stamp or signature from the customs authority.

Customs document

For 1 transaction, with A. Jaffe, no sender details were included on the shipping document. Nevertheless, the amount and the carat mentioned on the shipping document reconciles with the invoice and the customs document.

3.1.3.2.4. Payments to and from Financial Diverse Ledger

We have identified 8 transactions for which we could not find a reference to a bank account in the financial ledger for the full transaction amount or for a part of the transaction amount. Instead a reference was made to the account #550901 'Fin. Diverse USD' (Financial divers ledger USD). Based on our interview with Mrs. Mia Van Den Broeck, accountant at Panis NV responsible for the accounting of Firestar Diamond BVBA, we can categorize the use of this account for the selected items in the table below in the following categories¹⁷:

Category	G/L Account	Account description	Supplier / Client	Amount (USD)	Date
1	600111	Import Rough Diamond	Firestar Diamond LLC Armenia	1.627.051,15	04/08/2011
1	600121	Import Polished Diamonds	Firestar Diamond LTD Russia	100.000,00	01/12/2015
1	600111	Import Rough Diamond	Desert Rose Diamonds DMCC	4.200.710,75	28/06/2017
1	700111	Export Rough Diamond	Firestar Diamond FZE	8.861.938,09	13/06/2017
2	700110	Sales Rough Diamond	N. Shah & Co BVBA	1.309.130,72	16/01/2018
3	600110	Purchase Rough Diamond	Bonas-Couzyn NV	4.021.063,96	22/05/2013
4	700110	Sales Rough Diamond	Jaianco BVBA	2.190.000,00	07/01/2014
4	700110	Sales Rough Diamond	Jaianco BVBA	2.190.000,00	07/01/2014

Category 1: Pre-payments & pro-forma invoices

The first four items in the table above are either related to a prepayment or a payment based on a pro-forma invoice ahead of the final invoice. Either way, both processes are in line with each other. Below you can find a schematic overview of the different steps in this booking process and how the Financial Diverse account, which acts as a clearing account, fits into this. Note that the example below concerns a purchase, but the same *vice*

¹⁷ This categorization is based on the 8 transactions identified in our selection.

versa logic holds for a sale in which the Company receives the prepayment or receives the payment against pro-forma invoices.

Desert Rose Diamonds DMCC

The Company made prepayments (step 1, 2, 3 on the below scheme) on three different dates before an invoice was received. At the time of receipt on the bank account, these payments cannot yet be matched to an invoice, so they are debited from the client's supplier balance (decreasing the amount payable) and recorded in the financial diverse ledger which acts as a suspense account.

The accountant booked on 5 July 2017 (4) the received invoice (document date 2 June 2017) on the balance sheet by crediting '#440000 – Suppliers' (increasing the amount payable) and, in the P&L statement, by debiting '#600111 – Import Rough Diamonds' (recognizing the cost). The accountant booked on 6 July 2017 (5) the second invoice (document date 28 June 2017) in the same way.

The Company paid the remaining amount for the received invoices on 21 and 26 June 2017. By making the payments (6) and (7), the balance on '#440000 – Suppliers' further decreases to zero, however the invoices are not yet matched against the prepayments received.

The accountant then performs bookings (8) & (9) at the same time to check off the open invoices against the unmatched payments for the month end closing. The result is a decrease on the bank accounts of 4.606.929,01 USD (of which 1.000.000 USD from the Bank of India account and 3.606.929,01 USD from the State Bank of India account) and an equal increase on the purchase account.

440000 - Suppliers			
900.000,00	(1)		
600.000,00	(2)		
1.200.000,00	(3)		
		406.218,26	(4)
		4.200.710,75	(5)
1.000.000,00	(6)		
906.929,01	(7)		
		900.000,00	(8)
		600.000,00	(8)
		1.200.000,00	(8)
406.218,26	(9)		
2.293.781,74	(9)		
0,00	DT	0,00	CT

55 - Bank account			
		900.000,00	(1)
		600.000,00	(2)
		1.200.000,00	(3)
		906.929,01	(6)
		1.000.000,00	(7)
0,00	DT	4.606.929,01	CT
600111 - Import Rough Diamonds			
406.218,26	(4)		
4.200.710,75	(5)		
4.606.929,01	DT	0,00	CT
550901 - Fin. Diverse US			
2.700.000,00	(8)	2.700.000,00	(9)
0,00	DT	0,00	CT

Category 2: Doubtful debtor – N. Shah & Co

For one transaction, we understand that the Company transferred the outstanding balance to the doubtful debtor account on 14 March 2018. The Company booked the transfer of the outstanding receivable which consisted of 5 invoices to the financial ledger (booking 1). Booking 2 was used to transfer the outstanding balance to ‘#407010 - Doubtful debtor: N. Shah & Co’.

We confirmed that the full outstanding balance of N. Shah & Co was transferred to the doubtful debtors.

400000 - Clients				407010 - Doubtful debtor: N. Shah & Co			
		1.648.081,42		6.662.791,69	(2)		
		1.230.360,93					
		1.473.072,17	(1)				
		1.002.146,45					
		1.309.130,72					
0,00	DT	6.662.791,69	CT	6.662.791,69	DT	0,00	CT
550901 - Fin. Diverse US							
6.662.791,69	(1)	6.662.791,69	(2)				
0,00	DT	0,00	CT				

Category 3: Late invoice – Bonas Couzyn

On 17 June 2013 the accountant books the invoice (1) from Bonas Couzyn. A day later, on 18 June 2013, a credit note (2) is booked for which there is no matching invoice. Then, on 21 June 2013 when the external accountant performs the review of the bank statements, a payment (3) is recorded which cannot be matched to an invoice. On 17 July 2013 the original invoice (4) dated 22 May 2013 is delivered to the accountant and booked into the system. This invoice was delivered late to the accountant hence a credit note was accounted for before the invoice was recorded. To check off the payment (3) and the invoice (4), bookings (5) and (6) are performed against the Financial Diverse ledger. Lastly, the accountant records the payment (7) of invoice (1) the repayment (8) of the credit note (2). In the accounting we see two difference transactions while in fact these amounts were cleared against each other and the difference of 276.356,01 USD was paid back to the Company.

55 - Bank account			
	4.021.063,96	(3)	
	3.744.707,95	(7)	
4.021.063,96	(8)		
0,00	DT	3.744.707,95	CT
440000 - Supplier			
	3.744.707,95	(1)	
4.021.063,96	(2)		
4.021.063,96	(3)		
	4.021.063,96	(4)	
4.021.063,96	(5)		
	4.021.063,96	(6)	
3.744.707,95	(7)		
	4.021.063,96	(8)	
0,00	DT	0,00	CT

550901 - Fin. Diverse US			
4.021.063,96	(6)	4.021.063,96	(5)
0,00	DT	0,00	CT
600110 - Purchase Rough Diamond			
3.744.707,95	(1)		
		4.021.063,96	(2)
4.021.063,96	(4)		
3.744.707,95	DT	0,00	CT

Category 4: Erroneous posting – Jaianco

Two of the items relate to an erroneous entry (1) by the accountant at Panis NV. Due to a manual error, an additional zero was written (2.190.000 instead of 219.000). When the accountant reviewed the bank statements she noted that they received a payment (2) which did not correspond to the invoice posted and realised that there was an error. The erroneous entry (1) was corrected by the entry (4). Following this, entry (5) was made to the Financial Diverse ledger to clear the corrected invoice (3) against the payment (2) which could initially not be matched and to clear the correcting entry (5).

55 - Bank account			
219.000,00	(2)		
219.000,00	DT	0,00	CT
400000 - Clients			
2.190.000,00	(1)		
		219.000,00	(2)
219.000,00	(3)		
		2.190.000,00	(4)
		1.971.000,00	(5)
		219.000,00	(5)
2.190.000,00	(5)		
0,00	DT	0,00	CT

550901 - Fin. Diverse US			
0,00	(5)		
		0,00	(5)
0,00	DT	0,00	CT
700110 - Sale Rough Diamond			
		2.190.000,00	(1)
		219.000,00	(3)
2.190.000,00	(4)		
0,00	DT	219.000,00	CT

3.1.3.2.5. Payments in multiple instalments

We identified 21 transactions which were paid in multiple instalments, of which 10 were sales transactions and 11 were purchase transactions. For our analysis, we focus on the purchase transactions since the Company cannot fully control the number of instalments used by the counterparty. However, we noted that one invoice was paid in multiple instalments on three different bank accounts, while the invoice only mentions 1 bank account. For the details of this transaction, please refer below:

Client	Document number	Document date	Account number	Account description	Amount GL (USD)
ARC Trading BVBA	201200251	03/11/2011	700120	Sales Polished Diamonds	1.870.837,57

Please find below an overview of the number of transactions paid in different instalments and how many different bank accounts were used to pay these instalments:

	2 instalments	3 instalments	4 instalments	5 instalments	6 instalments	Total
1 bank account	1	0	1	0	0	2
2 bank accounts*	3	3	1	0	0	7
3 bank accounts*	/	1	0	0	1	2
Total	4	4	2	0	1	11

* More than one bank account from the Company is used to pay a received invoice.

The Company paid the following counterparties in our selection in multiple instalments:

Supplier	# transactions paid in instalments
A. Jaffe	1
Desert Rose Diamonds DMCC	2
Firestar Diamond LLC Armenia	1
M.S.D. NV	1
Nipur BVBA	3
Pacific Diamonds FZE	1
Simply Sparkling BVBA	1
Tri Color Gems FZE	1

Total

11

As per inquiry with representatives of the Company, we understand that payments are only made in instalments for cash flow reasons.

3.1.3.3. Conclusion unpredictability testing

Our findings related to the 55 other trade goods transactions as part of our unpredictability procedure are in line with our findings related to the transactions with the 6 Hong Kong entities. This implies that we have no indications that the Company created the supporting documentation for the transactions with the 6 Hong Kong entities ex-post. As such, we have no indication that the selected transactions with other supplier and clients are not genuine.

3.1.4. Operational expenses

We assessed whether any funds have been siphoned off from the Belgian BVBA to bank accounts related to Neeshal Modi through the operational expenses. The operational expenses have a higher inherent risk to be used in fraudulent transactions due to the nature of these expenses and can be used to siphon off funds to personal accounts.

3.1.4.1. Methodology

In first instance, we identified the operating expenses in the accounting data received. The accounting data is structured according the Belgian General Accepted Accounting Principles (hereinafter "BGAAP"). In BGAAP, the operating expenses are booked under the general ledger accounts starting with #61. We consider all #61 accounts as the total population for operating expenses.

We performed two risk-based checks in order to verify the business rationale behind the operating expenses:

- We compared the suppliers mentioned as supplier ('Leveranciernaam') with the general list of suppliers received from the external accountant Panis NV. In case the supplier in the accounting data was not mentioned on the general list of suppliers, we further investigated;
- We verified the suppliers who invoiced more than 35.000 EUR (accumulated over the period 2011-2018). We compared the nature of the supplier based on open sources research with the type of cost that was booked in the accounting data. In case we could not verify the business rationale behind the transactions with a supplier, we further investigated and requested invoices on a sample basis.

For operating expenses, we requested in any case the invoice and any additional documentation to verify the business rationale behind the operation expenses. This could be, but is not limited to:

- For consultancy services: Contract, statement of work, deliverable;
- Transportation costs: Contract, shipping documents, delivery note;

- Utility services (telephone, internet, electricity, etc.): Contract.

3.1.4.2. Findings

3.1.4.2.1. Dianet

We identified 13 transactions related to the company Dianet BVBA for a total value of 102.667,87 EUR between April 2012 and October 2012. The 13 invoices sent by Dianet BVBA are related to a large variation of services:

- Accounting fees;
- Security & safety expenses;
- Maintenance & repair computers;
- Transportation expenses;
- Travel expenses;
- Audit fees;
- Telephone expenses;
- Insurance expenses;
- Rent expenses.

As per inquiry with Neeshal Modi, we understand that Dianet BVBA was founded in 2012 as a partnership between the Company and Firestar-ARC BVBA, where Neeshal Modi was also appointed as director. According to Neeshal Modi, Dianet BVBA was led by Barak Levy and the entity was used as an additional distribution channel for polished diamonds. The expenses incurred at Dianet BVBA were split between the two partners and charged accordingly. The applied split between the two partners is unknown.

Based on the annual accounts available on the portal of the National Bank of Belgium and the publications in the Belgian Gazette, we confirmed the following:

- Dianet was founded on 30 November 2010 by Firestone – ARC, represented by its fixed representatives Neeshal Modi and Sascha Daskal and by Barak Levy;
- The entity published its first annual accounts in 2012 for the period between 1 April 2012 and 31 March 2013;
- The entity was dissolved on 24 June 2013.

For 8 out of 13 transactions that were grouped in one invoice from Dianet BVBA towards the Company, we have reviewed the underlying invoices. For the remaining 5 transactions, we did not receive any additional documentation. These transactions were related to rent expenses (4 transactions) and travel expenses (1 transaction).

3.1.4.2.2. Hrishee Management Consultancy F.Z.E.

We identified 2 transactions related to the company Hrishee Management Consultancy F.Z.E. for management consultancy fees for a total value of 120.000 USD in February 2018. We did not receive any other supporting documents such as a contract, statement of work nor deliverable.

As per inquiry with Neeshal Modi, we understand that no concrete services were provided by Hrishee Management Consultancy F.Z.E. According to Neeshal Modi, the necessary steps are being taken to recover this amount from this supplier. The lawyer of Neeshal Modi, Kjell Swartele, confirmed that the process to recover these funds from Hrishee Management has been initiated. We received the formal notice dated 26 August 2019 from the curator, where she requests the supplier Hrishee Management for a copy of the contract as well as a detailed overview of any action the supplier executed on behalf of the Company. Upon this date, the supplier Hrishee Management did not provide any response.

3.1.4.2.3. I-Way

We identified 46 transactions related to the company I-Way for a variety of IT services for a total amount of 34.721,34 EUR between August 2011 and January 2017. We selected 3 invoices to review the supporting documentation such as the invoice, contract and warranty documents.

For all 3 transactions, we only received the invoice. Two of these transactions were related to the purchase of hardware (key board, mouse and television), one transaction was related to a yearly maintenance contract for international support & consultancy.

The entity I-Way Computers with the same address as the mentioned on the invoice of I-Way has been declared bankrupt on 21 February 2017. Additionally, I-Way has the same address mentioned on the invoice as Terminal Session BVBA (see below).

3.1.4.2.4. Terminal Session BVBA

We identified 31 transactions related to the company Terminal Session BVBA for a variety of IT services for a total amount of 59.824,39 EUR between March 2017 and March 2018. We selected 3 transactions where we reviewed the supporting documentation such as the invoice and contract.

For each transaction selected, we received the invoice and a description of the work performed. For 1 transaction, we identified a difference between the amount in the accounting data and the amount on the invoice. We understand that this difference is due to the fact that the invoice is split over two operational expense accounts. The difference on the invoice was traced to account “#612600 – Bureelbenodigdheden” which is the expense account for office supplies. Additionally, we also obtained the bank statement showing the payment of the full invoice.

Terminal Session BVBA has the same address mentioned on the invoice as I-Way (see above). The transactions with Terminal Session BVBA started (first transaction is 20 March 2017) after the (possible) bankruptcy of I-Way Computers.

3.1.4.2.5. Firestar Diamond Intl. Inc.

We identified 3 transactions related to the company Firestar Diamond Intl. Inc. for both transportation expenses and commission, with a total value of 101.514,69 USD between March 2013 and April 2017. One transaction is registered in the accounting data as zero USD.

We selected the remaining two transactions for review and requested the invoice as well as any other supporting document. We received two invoices for a total amount of 105.028,94 USD. One invoice for an amount of 90.527,00 USD listed as description 'Commission Income'. We did not receive any further written detail what the commission income constitutes.

The second invoice concerns expenses related to transportation, diamond cutting and certification according to the Company. We traced the amount related to transportation to the accounting figures without any difference.

3.1.4.2.6. Firestar International Pvt. Ltd.

We identified 1 transaction related to the company Firestar Diamond PVT Ltd. related to business support services for a total amount of 186.588 USD in April 2017. We selected this transaction for review and requested the invoice as well as any other supporting document. We did not receive any other supporting document except the invoice. The invoice reviewed did not have any payment details. The Company states that this invoice relates to services provided by Firestar Diamond International regarding back-office and other group-related matters.

3.1.4.2.7. Transservice

We identified 21 transactions related to the company Transservice related to transportation costs for a total amount of 43.537,07 USD between August 2011 and May 2015. We selected 3 transactions where we reviewed the supporting documentation such as the invoice and shipping documents.

For each transaction we received the invoice and the underlying documentation for the shipped goods (supplier invoice, Kimberly certificate, customs documents and delivery document). We did not identify any differences between the accounting figures and the supporting documentation. Additionally, we traced the supplier invoices to the Companies' accounting figures without any differences.

3.2. Review information allegation file

We understand from the allegation file that the Company is allegedly used in a money-laundering scheme. The suspicious transactions mentioned by the prosecutor relate to transactions between the Company and the 6 above mentioned Hong Kong based entities. We verified if the information included in the allegation file corresponds with the accounting data received from the external provider Panis NV as well as the supporting documents of all transactions mentioned in the allegation file with these 6 Hong Kong based entities.

3.2.1. Reconciliation accounting

We reconciled the accounting data with the allegation file in two directions. First, we reconciled the transactions identified in the accounting data with the information retrieved in the allegation file (see annex 8 for the extract of the allegation file). Secondly, we reconciled the transactions mentioned in the allegation file with the accounting data.

3.2.1.1. Methodology

We extracted all purchase and sales transactions with the 6 Hong Kong entities as mentioned above from the accounting data based on the fields customer name ('Klantnaam') and supplier name ('Leveranciernaam') for the counterparty and on the field general ledger account ('Grootboekrekening') for the relevant general ledger account. We applied the same methodology to identify the transactions as mentioned in chapter 3.1.2.1 Methodology – identification.

We reconciled the accounting data with the allegation file in two directions. First, we reconciled the transactions identified in the accounting data with the information retrieved in the allegation file. By doing this, we can identify transactions that are included in the accounting data but not in the allegation file (missing transactions) or transactions where a different amount is recorded (inaccurate transactions).

Secondly, we reconciled the transactions mentioned in the allegation file with the accounting data. By doing this, we can identify transactions that are included in the allegation file but not in the accounting data (missing transactions). The transactions where a different amount is recorded is covered by the first reconciliation.

3.2.1.2. Findings

We identified one transaction that was included in the accounting data but not in the allegation file and two transactions where we identified a different amount. The rest of the transactions with the 6 Hong Kong based entities were correctly included in the allegation file.

3.2.1.2.1. Missing transaction

For the company Eternal Diamonds Corp. Ltd., we identified one transaction in the accounting data that was not included in the allegation file:

Document number	Document date	Account number	Account description	Carat	Amount (USD)
201310431	15/02/2013	700121	Export Polished Diamonds	42,61	637.436,11

During our transaction review, we retrieved the invoice, customs document and shipping documents for this transaction. However, the invoice was never paid by the counterparty but, according to the accounting data, the shipment was stolen during the armed heist at Brussels airport on 18 February 2013¹⁸. In the accounting data, we identified that the Company was paid back by the insurance company on 28 February 2013, registered as an exceptional revenue. We confirmed the above with Neeshal Modi on 27 August 2019.

3.2.1.2.2. Inaccurate transaction

For both the company Eternal Diamonds Corp. Ltd. and Brilliant Diamonds Ltd., we identified 1 transaction where there was a different amount between the accounting data and the information included in the allegation file:

Client	Document number	Document date	Account number	Account description	Amount GL (USD)	Amount allegation file (USD)	Difference
Brilliant Diamonds	201310118	08/08/2012	700121	Export Polished Diamonds	243.334,85	243.331,85	3,00
Eternal Diamonds	201410075	14/05/2013	700121	Export Polished Diamonds	777.268,31	777.268,30	0,01

We investigated the first difference, and this is due to bank charges. We identified the same difference during our reconciliation with the financial ledger. The second difference, we consider a rounding error which needs no further investigation.

3.2.2. Review supporting documents

Since we selected all the transactions with the 6 Hong Kong based entities mentioned above, we also reviewed all the available supporting documents for these transactions. Since the accounting data reconciles with the allegation file, except 3 transactions, we also reviewed the supporting documents for the transactions included in the allegation file.

Please refer to our findings in chapter 3.1.2.2.

¹⁸ <https://www.theguardian.com/world/2013/feb/19/diamond-robbery-brussels-airport-plane>

3.3. Review outgoing payments

We based our review on the financial ledger data from Firestar BVBA from 2011 to 2018. The focus of the review was to identify and verify outgoing payments which were subject to a higher risk of siphoning off money for personal use.

3.3.1. Data sources

We received the financial ledgers in Microsoft Excel format on Thursday 29 August 2019 from the external accountant Panis NV. We received all 133 files via email from Mia Van Den Broeck, an employee at Panis NV.

3.3.2. Methodology

We consolidated the data from the 133 files using an Excel query to increase the efficiency of our review. We developed a risk-based approach and scrutinized the financial ledger based on a list of risks. Our analysis was focused on the following four areas:

1. We investigated whether all the suppliers to whom payments were made, were also present in the list of suppliers we obtained from Panis NV.
2. We looked for payments made to Firestar ARC BVBA, a company in which Neeshal Modi held a directorship position. Neeshal Modi has confirmed this directorship during our interview with him on 27 June 2019.
3. Based on the account descriptions and the transaction descriptions we found in the financial ledger, we searched for personal expenses of Neeshal Modi paid by the Company.
4. We looked into the petty cash accounts and investigated all cash payments with a nominal value larger than USD 2.000.

3.3.3. Findings

3.3.3.1. Suppliers not in the supplier list

We listed all the suppliers that we identified in the financial ledger and checked this list against the supplier list obtained from the external accountant. We identified fifteen suppliers for which no exact reference was found in the supplier list. In other words, these 15 suppliers were included in the financial ledger as counterparty but are not mentioned on the list received from the external accountant. Of these fifteen, fourteen suppliers could be manually traced to the list due to small spelling differences (e.g. inclusion on 'BVBA' in the name) or a Google search confirming that the supplier changed its name. For one supplier, R. Steinmetz & Sons NV we could not find such direct link. The total amount paid to this supplier was 1.083.653,40 EUR.

3.3.3.2. Payments to Firestar ARC

From the financial ledger we obtained an overview of the payments made to Firestar ARC BVBA. Neeshal Modi held a position as director from 1 April 2010 in Firestar ARC BVBA until it was dissolved on 3 September 2013. Please find below an overview of the outgoing payments towards Firestar ARC during the period that Neeshal Modi was director:

Year	Amount (EUR)
2011	9.854.872,18
2012	7.771.011,63
2013	245.200,18
Total	17.871.083,99

Since these concern national purchases, a shipping and customs document is not expected. As such, for these transactions we cannot confirm that a physical transfer of trade good occurred. From Neeshal Modi we understand that Firestar ARC BVBA was a joint-venture to develop business in Russia in cooperation with Sascha Daskal.

3.3.3.3. Payments related to personal expenses

In the period from 1 April 2011 to 31 March 2018 we identified that 126 payments relating to personal expenses were made. We identified these personal expenses on account #483002 – LR MODI NEESHAL. The total outgoing payments for personal expenses amount to 127.181,60 EUR up until 13 December 2017. Please find below an overview of all incoming and outgoing payments related to the personal expenses of Neeshal Modi (in EUR):

Year	Incoming amount (EUR)	Cumulative incoming amount (EUR)	Outgoing amount (EUR)	Cumulative outgoing amount (EUR)	Net amount (EUR)
2011	2.987,98	2.987,98	0,00	0,00	2.987,98
2012	3.588,17	6.576,15	380,63	380,63	6.195,52
2013	5.213,82	11.789,97	7.700,00	8.080,63	3.709,34
2014	26.291,63	38.081,59	7.103,84	15.184,47	22.897,12
2015	25.151,15	63.232,75	0,00	15.184,47	48.048,28
2016	22.007,70	85.240,44	9.500,00	24.684,47	60.555,97
2017	41.941,15	127.181,60	238.299,67	262.984,14	-135.802,54
2018	2.343,04	129.524,64	5.136,88	268.121,03	-138.596,39

Please find below an overview of the 8 largest categories of personal expenses:

Year	Amount (EUR)
Xerius ¹⁹	43.968,06
Personal taxes	38.223,88
Clothing ²⁰	19.376,43
Travel (Zest tours) ²¹	18.421,84
Driving school	2.205,01
Amazon	1.943,48
Telenet ²²	2.113,46
Mutuality	1.300,69

An (interest-free) overdraft position on the current account gives rise to a taxable benefit in kind for the manager. As is required by Belgian tax law, KB/WIB 92 (Art. 18), a debit interest rate is charged on such interest free loans to company directors. For fiscal year 2018 this rate is 8,94%²³. We identified an incoming payment on 13 December 2017 for 238.299,67 EUR. The description of this transaction is 'Reimbursement personal expenses' in the financial ledger. Neeshal Modi confirmed on 3 September 2019 that he paid back the entity for his personal expenses. Based on the work we performed within the scope of our audit, we did not identify any indication that funds were transferred to Neeshal Modi's personal account.

3.3.3.4. Cash payments

We have investigated the outgoing cash payments which are booked on the petty cash accounts (#570500 – EUR and #570510). We scrutinized all outgoing payments booked on these accounts with a nominal greater or equal to 2.000 USD. Please refer to the following overview of all the outgoing transfers:

Account	Amount (EUR)	Of which > 2.000 EUR
570500 - EUR	171.985,80	139,948,59
570510 - USD	700,00	0,00

Please find below an overview of the accounts against which the outgoing cash were debited:

Account	Account description	Amount EUR
580000	Internal Transfers of Funds	123.939,00
	Deposit Antwerp Diamond Bank	78.939,00
	Deposit Bank Van Breda	45.000,00
440000	Suppliers	12.855,49
	Argentor Essayeurs BVBA ²⁴	8.312,71
	Obumex ²⁵	3.978,01
	Other	564,77
614200	Hotel Expenses	3.718,86
	Connaught London	3.718,86

¹⁹ Xerius is provider for social security obligations for self-employed individuals.

²⁰ The following stores were identified: Armani, Fratelli Rosetti, Verso, Barneys, Stylebop & Orlebar Brown

²¹ Zest Tours is a travel agency based in India.

²² Telenet is a provider for internet, telephone and television services.

²³ <http://www.bibf.be/Index.asp?Idx=1784>

²⁴ Argentor Essayeurs trades in precious metals (buying precious scraps as well as coins and bars).

²⁵ Obumex is a high-end kitchen manufacturer.

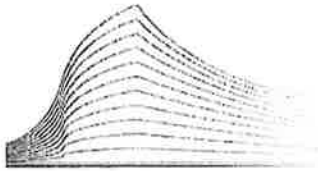
We note that the largest part (148.652,23 USD) relates to internal transfers of funds. To our understanding, the account #580000 – ‘Internal Transfer of funds’ is used as a suspense account when funds are transferred from one bank account to the another or from cash to a bank account and vice versa. Further we note that cash payments are used for supplier payments and the payments of operational expenses which include amongst others travel and restaurant expenses, business presents and office repairs and supplies. We also note that no cash payments are used in transactions related to the diamond trading business. This was also confirmed during our interview with Mia Van Den Broeck, accountant at Panis NV.

3.3.3.5. Conclusion

Relying on our risk-based work performed on outgoing payments, we did not identify any indication that fund transfers occurred to Neeshal Modi’s personal bank account, nor that any amount is due by Neeshal Modi to Firestar Diamond BVBA on the current account he held within the Company.

Appendices

A.1. Judgment Commercial Court Antwerp – Bankruptcy



Judgement number
Register number (A2A00) 3800
Judgement date 19/03/2018
Case Number A/18/01850



Not to be presented to
the recipient

Issue

Issued to

Issued to

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Legal matters

DEFENCE filed on:

AR no.:

Judgement on defence dated:

NOTICE OF APPEAL filed on:

Back on:

**Bankruptcy file
20180283**

**Commercial Court
ANTWERP,
section ANTWERP**

Presented on

Not to be registered

Judgement

22° Chamber

Commercial Court of ANTWERP, section ANTWERP - A/18/01850 - p. 2

Re:

FIRESTAR DIAMOND BVBA, with its registered office at 2018 Antwerp 1,
HOVENIERSSTRAAT 30/119, company number: 0817.647.147; nature of trading activities:
wholesale in diamonds and other precious stones.

The debtor concerned submitted a declaration on the cessation of payments on 16.03.2018, as
is evident from the Declaration filed with the Court Registrar.

The Court has jurisdiction to open insolvency proceedings pursuant to article 3, (1) of
Regulation 2015/848 of the European Parliament and of the Council of 20 May 2015 on
insolvency proceedings, since the centre of Firestar Diamond BVBA's main interests falls under
Antwerp, according to its Declaration of cessation of payments here, and the public data known
to the Court.

The filed Declaration and attached documents indicate that the debtor concerned has ceased
all payments on a permanent basis, and the credit line has been cancelled, so the debtor
concerned is essentially bankrupt.

According to the Declaration, the date of cessation of payments can be set on 19/03/2018,
subject to changes in application of art. 12 § 2 of the Bankruptcy Act.

DECISION:

Following deliberation, the Court:

The administration of Justice was carried out in accordance with the law of 15 June 1935 on
language use in judicial affairs.

Declares **FIRESTAR DIAMOND BVBA**, with its registered office at 2018 ANTWERPEN 1,
HOVENIERSSTAAT 30/119, company number: 0817.647.147; nature of trading business:
wholesale in diamonds and other precious stones, **bankrupt**.

Sets the time of cessation of payments in this bankruptcy on 19/03/2018.

Appoints as receiver, Mr. JAN LANGENUS, judge in commercial matters,
and as liquidators:

Mr. **VAN CAMP EDDY**, office holding in 2018 ANTWERPEN 1, MOLENSTRAAT 52-54

Mr. **MERTENS ILSE**, office holding in 2018 ANTWERPEN 1, MOLENSTRAAT 52-54

Commercial Court of ANTWERP, section ANTWERP - A/18/01850 - p. 3

Recommends that an inventory of the goods be drawn up immediately, under supervision of the court-appointed receiver.

Recommends that the bankrupt party's creditors should file their declaration of claim in the Central Solvency Register, no later than **19/04/2018**.

Orders the liquidator of this bankruptcy to file the first official report of verification of claims in the Central Solvency Register on **18/05/2018**.

States that the persons who have accepted to personally act as guarantor (including the persons who stand as surety) for the debtor in bankruptcy, can file a declaration with the Court Registrar.

Orders that this judgement be published by the Registrar as an extract in the Belgian Official Gazette within five days from this date, and that the publication by the liquidator will appear in "*De Nieuwe Gazet*" (= regional Edition of sister newspaper *Het Laatste Nieuws*) and "*Het Nieuwsblad*", within the same term:

Authorizes the liquidator to open a bank account at a private bank, and to deposit a maximum amount of 2,500.00 euro;

Authorizes the liquidator to appoint a social auditor if there are employees employed on the date of the bankruptcy;

Orders that the costs shall be borne by the estate of the bankruptcy.

Thus handed down by the 22nd chamber of the Commercial Court of Antwerp, section ANTWERP, composed of:

T. COLE, Judge, President of the Chamber,
L. HUYGHE, Judge in commercial cases,
F. VAN DEN BERGH, Judge in commercial cases,
N. NAELAERTS, Registrar,

and handed down in an extraordinary open session of the same chamber on Monday 19/03/2018 by T. COLE, Judge, President of the Chamber, assisted by N. NAELAERTS, Registrar.

[signature ill.]
N. NAELAERTS

[signature ill.]
F. VAN DEN BERGH

[signature ill.]
L. HUYGHE

[signature ill.]
T. COLE

Voor de beëdigde vertaling van het Nederlands naar het Engels, mevr. Zhivka Vasileva.

Brussel, 27 maart 2018



A.2. Communication Figurad Bedrijfsrevisoren BVBA



Jelle Santens (BE) <jelle.santens@pwc.com>

RE: Meeting Firestar Diamond BVBA

1 message

Tim Van Hullebusch | FIGURAD <Tim.VanHullebusch@figurad.be>

19 June 2019 at 12:58

To: "Jelle Santens (BE)" <jelle.santens@pwc.com>

Cc: Karla Bemelmans <karla.bemelmans@pwc.com>, Ann Van Vlaenderen | FIGURAD <ann.vanvlaenderen@figurad.be>

Geachte heer,

In navolging van ons telefonisch onderhoud en uw onderstaande vraag, zoals besproken hebben wij in eerste instantie nagegaan in welke mate wij deontologisch gezien mogen ingaan op uw vraag.

Wij verwijzen hiertoe naar het advies van het ICCI opgenomen in bijlage (beroepsgeheim van de bedrijfsrevisor t.a.v. de curator). Wij zijn de mening toegedaan dat de gegevens welke u wenst te verkrijgen m.b.t. het aankoop- en verkoopproces ook deel uitmaken van ons auditdossier en bijgevolg niet kunnen beschouwd worden als publieke gegevens. Hierdoor vallen deze gegevens ook onder de toepassing van ons beroepsgeheim waardoor wij niet in de mogelijkheid verkeren om op uw vraag in te gaan.

Op basis van een ander advies van het ICCI (beroepsgeheim van de bedrijfsrevisor tav gerechtsdeskundige) stellen we vast dat een eventueel akkoord van de curator of de voormalige zaakvoerder hier geen oplossing voor vormt.

Wij raden u dan ook aan om contact op te nemen met de voormalige zaakvoerder, de heer Neeshal Modi, die in eerste instantie ook verantwoordelijk was voor de opzet van het aankoop- en verkoopproces en bijgevolg het best geplaatst is om op uw vragen een antwoord te bieden.

Met vriendelijke groeten,

Tim Van Hullebusch

FIGURAD BEDRIJFSREVISOREN

J-B de Ghellincklaan 21, 9051 GENT

T ++32 (0)9 243 60 20 / Fax +32 (0)9 221 12 75

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Indien u bij het openen van deze mail enige problemen ondervindt, kan u zich wenden tot postmaster@figurad.be

From: Jelle Santens (BE) [mailto:jelle.santens@pwc.com]

Sent: dinsdag 18 juni 2019 15:03

To: Tim Van Hullebusch | FIGURAD <Tim.VanHullebusch@figurad.be>

Cc: Karla Bemelmans <karla.bemelmans@pwc.com>

Subject: Meeting Firestar Diamond BVBA

Beste Dhr. Van Hullebusch,

Zoals telefonisch kort besproken, zijn we (PwC Belgium) aangesteld door advocatenkantoor EVC Advocaten (liquidator), in samenspraak met Dhr. Modi, om een forensische audit uit te voeren van Firestar Diamond BVBA, met focus op een aantal aankoop -en verkooptransacties.

We hebben begrepen dat uw kantoor als commissaris was aangesteld voor deze entiteit. Aangezien u als commissaris een zicht had op het aankoop -en verkoopproces, hadden we graag een afspraak met jullie vastgelegd om dit proces in kaart te brengen. Ik wens te benadrukken dat we enkel een inzicht willen krijgen in het proces.

Uit ons gesprek begrijp ik dat er zich mogelijks een conflict met uw beroepsgeheim en deontologische code voordoet. Indien u bepaalde toestemmingen (bijvoorbeeld van de curator) nodig heeft voor u deze informatie met ons kan delen, dan faciliteren we graag waar mogelijk.

De timing die we voor ogen hadden voor een eventueel gesprek zou begin volgende week zijn.

Indien u vragen of opmerkingen heeft, aarzel niet om ons te contacteren.

Alvast bedankt voor uw medewerking.

Vriendelijke groeten,

Jelle

--

Jelle Santens
PwC | Senior Associate
Direct: +32 2 7104917 | Mobile: +32 472 587049
Email: jelle.santens@pwc.com
PwC Bedrijfsrevisoren CVBA/ PwC Réviseurs d'Entreprises SCR

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Beroepsgeheim van de bedrijfsrevisor ten aanzien van de curator.pdf

75K

A.3. Communication Berdj Anastassian



Jelle Santens (BE) <jelle.santens@pwc.com>

Re: Waarderingsverslagen Firestar Diamond BVBA

1 message

Berdj Anastassian <berdj@anastassian.com>

11 July 2019 at 18:10

To: "Jelle Santens (BE)" <jelle.santens@pwc.com>

Cc: Karla Bemelmans <karla.bemelmans@pwc.com>, "William Olyslager (BE)" <william.ollyslager@pwc.com>

Dag Jelle,

Vooraleer ik de vraag stel aan Figurad, heb ik dit doorgespeeld aan mijn raadsman.

Deze kwam met het overduidelijk antwoord dat ik niets nooit mag doen.

Mijn valuatie werken waren altijd in opdracht van Figurad en niemand anders heeft deze verslagen mogen inkijken (zelfs niet het management van Firestar prior het faillissement).

Nog volgens mijn advocaat, stel ik me open tot eisen tot schadevergoeding indien één van de verliezende partijen van mening is dat het door mijn verslagen is dat ze nadeel hebben gekregen.

Ik moet u dus teleur stellen en negatief antwoorden op uw vraag.

Ik ga nog met Figurad in contact treden om hun mening te kennen.

Groeten.

Berdj ANASTASSIAN

On 11 Jul 2019, at 13:57, Jelle Santens (BE) <jelle.santens@pwc.com> wrote:

Beste Dhr. Anastassian,

Bedankt voor het aangename gesprek en nogmaals mijn excuses om u te storen tijdens uw verlof.

Zoals telefonisch besproken, voeren wij (PwC België) een forensische audit uit bij Firestar Diamond BVBA op vraag van Dhr. Modi en met goedkeuring van de curator (mr. Mertens) en de bevoegde rechtbank. Tijdens onze voorbereide gesprekken met Dhr. Modi hebben we vernomen dat u in opdracht van de auditor (Figurad) een aantal waardebeoordelingen van de voorraad heeft uitgevoerd.

Is het mogelijk om deze waarderingsverslagen aan ons te bezorgen (ofwel rechtstreeks of onrechtstreeks via de curator of Dhr. Modi)?

Alvast bedankt voor uw medewerking en nog een prettig verlof gewenst.

Vriendelijke groeten,
Jelle

--

Jelle Santens

PwC | Senior Associate

Direct: +32 2 7104917 | Mobile: +32 472 587049

Email: jelle.santens@pwc.com

PwC Bedrijfsrevisoren CVBA/ PwC Réviseurs d'Entreprises SCR

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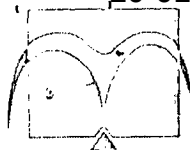
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<noname>

A.4. Extract Belgian Gazette – Deed of incorporation



20-01054-shl

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na neerlegging ter griffie van de akte

Voor-
behouden
aan het
Belgisch
Staatsblad



09118586

Neergelegd ter griffie van de
Rechtbank van Koophandel te Antwerpen
op 7 AUG. 2009
Griffie Griffier,

Bijlagen bij het Belgisch Staatsblad - 19/08/2009 - Annexes du Moniteur belge

Ondernemingsnr :

0817.647.147

Benaming : **FIRESTONE DIAMOND**
(voluit)

Rechtsvorm : besloten vennootschap met beperkte aansprakelijkheid

Zetel : Hoveniersstraat 30 bus 119
2018 Antwerpen

Onderwerp akte : **OPRICHTING – BENOEMING.**

Het blijkt uit een akte verleden voor Meester Marc DENS, geassocieerd notaris van de notarissenassociatie Michel SMETS – Marc DENS, met zetel te Antwerpen op éénendertig juli tweeduizend en negen, dat er door : de Heer MODI Deepak Kumar, wonende te 2610 Antwerpen-Wilrijk, Eekhoornlaan 44, een besloten vennootschap met beperkte aansprakelijkheid werd opgericht voor onbepaalde duur, met aanvang van werkzaamheden bij de verkrijging van rechtspersoonlijkheid, met de naam "**FIRESTONE DIAMOND**", met zetel te 2018 Antwerpen, Hoveniersstraat 30 bus 119, en met een kapitaal van achttien duizend zeshonderd euro (€ 18.600,00), verdeeld in honderd (100) gelijke aandelen zonder vermelding van waarde, volledig volgestort in geld.

De vennootschap heeft tot doel bewerken en doen bewerken, de handel, de in- en uitvoer, het in consignatie geven en nemen, de vertegenwoordiging en de commissiehandel, van : ruwe en geslepen diamant, edelstenen, juwelen, edele metalen en alle aanverwante artikelen.

De vennootschap kan ook de opdracht van bestuurder of vereffenaar van andere vennootschappen uitoefenen; deelneming bij activiteiten van of samenwerking met andere vennootschappen kan geschieden door inschrijving of door overname van aandelen, inbreng, fusie, opsorping, of welke wijze dan ook.

Zij kan zich ten gunste van dezelfde vennootschappen borg stellen of hen aval verlenen, optreden als agent of vertegenwoordiger, voorschotten toestaan, kredieten verlenen, hypothecaire of andere zekerheden verstrekken.

De vennootschap mag in het kader van haar activiteit alle roerende en onroerende, financiële, industriële en commerciële verrichtingen doen die rechtstreeks of onrechtstreeks met haar doel verband houden en van die aard zijn de verwezenlijking ervan te vergemakkelijken.

De vennootschap wordt bestuurd door één of meer zaakvoerders, al dan niet vennoten.

Iedere zaakvoerder vertegenwoordigt alleen de vennootschap en kan alle handelingen verrichten die nodig of dienstig zijn tot verwezenlijking van het doel van de vennootschap, behoudens die waarvoor volgens de wet alleen de algemene vergadering bevoegd is.

Iedere zaakvoerder heeft het recht bijzondere volmachten aan derden te geven.

Werd tot zaakvoerder benoemd voor onbepaalde duur en met individuele vertegenwoordigingsmacht : de Heer **MODI Neeshal**, wonende te 2610 Antwerpen-Wilrijk, Eekhoornlaan 44. Zijn opdracht is onbezoldigd.

Er werd geen commissaris benoemd.

De jaarvergadering wordt gehouden op zeventwintig juni te elf uur ten maatschappelijke zetel en voor de eerste maal in het jaar tweeduizend en elf.

Het boekjaar begint op één januari en eindigt op éénendertig december van ieder jaar en voor de eerste maal op éénendertig december tweeduizend en tien.

VOLMACHT :

Om bij alle administraties, en onder meer bij het ondernemingsloket, het Bestuur van de B.T.W. en bij het Bestuur Economisch Potentieel, alle formaliteiten van inschrijving en wijziging te vervullen, werd volmacht gegeven aan :

- Mevrouw DE WIT Soraya, bediende, wonende te Sint-Job-in- 't-Goor, Voetbooglaan 12, per adres naamloze vennootschap "Panis, Hendrickx & C°", Hoveniersstraat 40 bus 2, 2018 Antwerpen

Voor-
behoeden
aan het
Belgisch
Staatsblad



Luik B - Vervolg

- Mevrouw JOOSSEN Julie, bediende, wonende te Zwijndrecht, Leo Metsstraat 5, per adres naamloze vennootschap "Panis, Hendrickx & C°", Hoveniersstraat 40 bus 2, 2018 Antwerpen met macht om afzonderlijk op te treden.

VOOR UITTREKSEL,

Notaris Marc DENS

Tegelijk hiermee neergelegd : expeditie en volmacht.

Bijlagen bij het Belgisch Staatsblad - 19/08/2009 - Annexes du Moniteur belge

A.5. Extract Belgian Gazette – Change of name



Luik B

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11067413

*Neergelegd ter griffie van de Rechtbank
van Koophandel te Antwerpen, op*

Griffie 21 APR. 2011

Ondernemingsnr : 0817.647.147

Benaming : FIRESTONE DIAMOND
(voluit)

Rechtsvorm : besloten vennootschap met beperkte aansprakelijkheid

Zetel : Hoveniersstraat 53 bus 36
2018 Antwerpen

Onderwerp akte : WIJZIGING NAAM – AANPASSING & COÖRDINATIE STATUTEN.

Het blijkt uit een akte verleden voor Meester Michel SMETS, geassocieerd notaris van de notarissenassociatie Michel SMETS – Marc DENS, met zetel te Antwerpen op dertig maart tweeduizend en elf, "Geregistreerd twee bladen geen renvoeien, te Antwerpen, elfde kantoor der registratie, op 5 april 2011, boek 271 blad 28 vak 14. Ontvangen: vijftientig euro (€ 25,00). De Eerstaanwezend inspecteur (getekend) Van Genegen Marijke", dat de buitengewone algemene vergadering van de vennoten van de in hoofde genoemde vennootschap besloten heeft :

I. de naam van de vennootschap te wijzigen in "**FIRESTAR DIAMOND**".

II. de statuten aan te passen om ze in overeenstemming te brengen met het genomen besluit door ze aan te passen en te coördineren.

VOLMACHT :

Om bij alle administraties, en onder meer bij het ondernemingsloket, het Bestuur van de B.T.W. alle formaliteiten van wijziging te vervullen, werd volmacht gegeven aan :

- Mevrouw DE WIT Soraya, bediende, per adres naamloze vennootschap "PANIS",
Hoveniersstraat 40 bus 2, 2018 Antwerpen

- Mevrouw JOOSSEN Julie, bediende, per adres naamloze vennootschap "PANIS",
Hoveniersstraat 40 bus 2, 2018 Antwerpen

met macht om afzonderlijk op te treden.

VOOR UITTREKSEL,

Notaris Michel SMETS

Tegelijk hiermee neergelegd : expeditie en volmacht.

Bijlagen bij het Belgisch Staatsblad - 04/05/2011 - Annexes du Moniteur belge

A.6. Overview transactions 6 HK entities

N°	Description account	Document number	Document date	Type of transaction	Counterparty	Carat	Amount	Currency
1	Import polished diamonds	201210062	27/06/2011	Purchase	AURAGEM COMPANY LTD	2.137,81	700.125,70	USD
2	Import polished diamonds	201210063	27/06/2011	Purchase	AURAGEM COMPANY LTD	2.558,39	880.654,75	USD
3	Import polished diamonds	201210103	06/08/2011	Purchase	AURAGEM COMPANY LTD	4.753,91	1.002.331,85	USD
4	Import polished diamonds	201210106	05/08/2011	Purchase	AURAGEM COMPANY LTD	161,51	1.534.073,95	USD
5	Import polished diamonds	201310016	21/04/2012	Purchase	AURAGEM COMPANY LTD	598,83	1.012.489,15	USD
6	Import polished diamonds	201310019	23/04/2012	Purchase	AURAGEM COMPANY LTD	3.113,01	899.186,25	USD
7	Import polished diamonds	201310052	26/05/2012	Purchase	AURAGEM COMPANY LTD	685,36	827.053,53	USD
8	Import polished diamonds	201310054	29/05/2012	Purchase	AURAGEM COMPANY LTD	22,23	120.841,82	USD
9	Import polished diamonds	201310071	18/06/2012	Purchase	AURAGEM COMPANY LTD	13,40	942.151,12	USD
10	Import polished diamonds	201310212	30/10/2012	Purchase	AURAGEM COMPANY LTD	22,47	446.232,25	USD
11	Import polished diamonds	201310227	08/11/2012	Purchase	AURAGEM COMPANY LTD	73,18	376.827,95	USD
12	Import polished diamonds	201310265	29/12/2012	Purchase	AURAGEM COMPANY LTD	593,81	1.070.179,27	USD
13	Import polished diamonds	201310350	22/03/2013	Purchase	AURAGEM COMPANY LTD	66,94	815.231,70	USD
14	Import polished diamonds	201310353	26/03/2013	Purchase	AURAGEM COMPANY LTD	151,91	1.453.881,49	USD
15	Import polished diamonds	201410030	07/05/2013	Purchase	AURAGEM COMPANY LTD	1.279,82	877.521,61	USD
16	Import polished diamonds	201410045	07/06/2013	Purchase	AURAGEM COMPANY LTD	71,88	224.206,20	USD
17	Import polished diamonds	201410082	09/07/2013	Purchase	AURAGEM COMPANY LTD	33,04	535.405,45	USD
18	Import polished diamonds	201410162	27/09/2013	Purchase	AURAGEM COMPANY LTD	146,27	103.047,95	USD
19	Import polished diamonds	201410185	05/10/2013	Purchase	AURAGEM COMPANY LTD	32,36	380.212,02	USD
20	Import polished diamonds	201410195	12/10/2013	Purchase	AURAGEM COMPANY LTD	234,85	175.503,50	USD
21	Import polished diamonds	201410218	08/11/2013	Purchase	AURAGEM COMPANY LTD	472,56	344.631,08	USD
22	Import polished diamonds	201410238	26/11/2013	Purchase	AURAGEM COMPANY LTD	96,26	135.128,70	USD
23	Import polished diamonds	201410390	19/03/2014	Purchase	AURAGEM COMPANY LTD	52,97	1.882.405,00	USD
24	Import polished diamonds	201510154	13/08/2014	Purchase	AURAGEM COMPANY LTD	871,58	855.264,85	USD
25	Import polished diamonds	201510248	18/10/2014	Purchase	AURAGEM COMPANY LTD	2.741,77	1.384.598,41	USD
26	Import polished diamonds	201510259	29/10/2014	Purchase	AURAGEM COMPANY LTD	68,57	907.231,52	USD
27	Import polished diamonds	201510288	12/11/2014	Purchase	AURAGEM COMPANY LTD	354,95	1.025.413,22	USD
28	Import polished diamonds	201510335	05/01/2015	Purchase	AURAGEM COMPANY LTD	132,69	816.240,49	USD
29	Import polished diamonds	201510336	05/01/2015	Purchase	AURAGEM COMPANY LTD	49,40	498.242,99	USD
30	Import polished diamonds	201510337	05/01/2015	Purchase	AURAGEM COMPANY LTD	26,79	484.306,44	USD
31	Import polished diamonds	201510350	15/01/2015	Purchase	AURAGEM COMPANY LTD	426,42	305.114,01	USD
32	Import polished diamonds	201510355	17/01/2015	Purchase	AURAGEM COMPANY LTD	258,93	768.982,90	USD
33	Import polished diamonds	201510381	03/02/2015	Purchase	AURAGEM COMPANY LTD	75,88	994.133,18	USD
34	Import polished diamonds	201510417	25/02/2015	Purchase	AURAGEM COMPANY LTD	490,36	894.803,29	USD
35	Import polished diamonds	201610048	11/05/2015	Purchase	AURAGEM COMPANY LTD	339,14	921.642,95	USD
36	Import polished diamonds	201610061	19/05/2015	Purchase	AURAGEM COMPANY LTD	808,00	1.024.821,60	USD
37	Import polished diamonds	201610068	26/05/2015	Purchase	AURAGEM COMPANY LTD	135,43	981.331,64	USD
38	Import polished diamonds	201610110	06/07/2015	Purchase	AURAGEM COMPANY LTD	776,70	1.112.904,74	USD
39	Import polished diamonds	201610145	10/08/2015	Purchase	AURAGEM COMPANY LTD	535,47	844.597,87	USD
40	Import polished diamonds	201610181	17/09/2015	Purchase	AURAGEM COMPANY LTD	638,43	1.097.485,86	USD
41	Import polished diamonds	201610190	29/09/2015	Purchase	AURAGEM COMPANY LTD	947,25	1.857.450,00	USD
42	Import polished diamonds	201610202	09/10/2015	Purchase	AURAGEM COMPANY LTD	767,90	1.175.913,79	USD
43	Import polished diamonds	201610214	20/10/2015	Purchase	AURAGEM COMPANY LTD	491,47	951.082,10	USD
44	Import polished diamonds	201610220	27/10/2015	Purchase	AURAGEM COMPANY LTD	218,99	442.546,46	USD
45	Import polished diamonds	201610274	14/12/2015	Purchase	AURAGEM COMPANY LTD	235,49	665.094,43	USD
46	Import polished diamonds	201610310	20/01/2016	Purchase	AURAGEM COMPANY LTD	532,25	953.836,52	USD
47	Import polished diamonds	201610330	01/02/2016	Purchase	AURAGEM COMPANY LTD	606,05	1.052.717,65	USD
48	Import polished diamonds	201610334	03/02/2016	Purchase	AURAGEM COMPANY LTD	556,82	665.204,38	USD
49	Import polished diamonds	201610348	11/02/2016	Purchase	AURAGEM COMPANY LTD	481,13	895.932,18	USD
50	Import polished diamonds	201610381	03/03/2016	Purchase	AURAGEM COMPANY LTD	563,87	848.864,85	USD
51	Import polished diamonds	201610405	14/03/2016	Purchase	AURAGEM COMPANY LTD	1.095,43	1.197.642,23	USD
52	Import polished diamonds	201710020	14/04/2016	Purchase	AURAGEM COMPANY LTD	700,89	869.386,68	USD
53	Import polished diamonds	201710036	27/04/2016	Purchase	AURAGEM COMPANY LTD	254,03	555.278,08	USD
54	Import polished diamonds	201710037	28/04/2016	Purchase	AURAGEM COMPANY LTD	1.389,39	971.558,57	USD
55	Import polished diamonds	201710059	16/05/2016	Purchase	AURAGEM COMPANY LTD	460,30	769.353,88	USD
56	Import polished diamonds	201710085	01/06/2016	Purchase	AURAGEM COMPANY LTD	602,62	985.374,96	USD
57	Import polished diamonds	201710087	02/06/2016	Purchase	AURAGEM COMPANY LTD	476,32	657.574,19	USD
58	Import polished diamonds	201710088	03/06/2016	Purchase	AURAGEM COMPANY LTD	2.456,07	724.568,77	USD
59	Import polished diamonds	201710100	13/06/2016	Purchase	AURAGEM COMPANY LTD	1.416,86	783.014,97	USD
60	Import polished diamonds	201710139	04/07/2016	Purchase	AURAGEM COMPANY LTD	1.229,06	945.237,16	USD
61	Import polished diamonds	201710158	18/07/2016	Purchase	AURAGEM COMPANY LTD	15,53	58.757,82	USD
62	Import polished diamonds	201710162	20/07/2016	Purchase	AURAGEM COMPANY LTD	573,92	581.147,12	USD
63	Import polished diamonds	201710185	01/08/2016	Purchase	AURAGEM COMPANY LTD	1.106,20	786.363,81	USD
64	Import polished diamonds	201710196	22/08/2016	Purchase	AURAGEM COMPANY LTD	502,72	767.289,24	USD
65	Import polished diamonds	201710220	05/09/2016	Purchase	AURAGEM COMPANY LTD	1.377,40	775.190,31	USD
66	Import polished diamonds	201710236	15/09/2016	Purchase	AURAGEM COMPANY LTD	1.022,94	774.120,80	USD
67	Import polished diamonds	201710259	27/09/2016	Purchase	AURAGEM COMPANY LTD	741,01	795.453,00	USD
68	Import polished diamonds	201710276	07/10/2016	Purchase	AURAGEM COMPANY LTD	662,57	762.923,00	USD
69	Import polished diamonds	201710291	18/10/2016	Purchase	AURAGEM COMPANY LTD	842,65	985.007,00	USD
70	Import polished diamonds	201710323	10/11/2016	Purchase	AURAGEM COMPANY LTD	1.001,73	624.606,30	USD
71	Export polished diamonds	201810350	17/10/2017	Sale	AURAGEM COMPANY LTD	1.588,60	-695.578,86	USD
72	Export polished diamonds	201200102	23/06/2011	Sale	BRILLIANT DIAMONDS LTD	2.835,70	-907.068,80	USD
73	Export polished diamonds	201200105	01/07/2011	Sale	BRILLIANT DIAMONDS LTD	4.176,82	-1.370.301,80	USD
74	Export polished diamonds	201200158	05/08/2011	Sale	BRILLIANT DIAMONDS LTD	5.220,04	-1.023.534,10	USD
75	Export polished diamonds	201200159	08/08/2011	Sale	BRILLIANT DIAMONDS LTD	3.487,60	-1.698.507,31	USD
76	Export polished diamonds	201200162	12/08/2011	Sale	BRILLIANT DIAMONDS LTD	217,73	-780.832,73	USD
77	Export polished diamonds	201200175	31/08/2011	Sale	BRILLIANT DIAMONDS LTD	6.714,48	-1.175.079,85	USD
78	Export polished diamonds	201200196	20/09/2011	Sale	BRILLIANT DIAMONDS LTD	1.732,55	-844.104,35	USD
79	Export polished diamonds	201200206	28/09/2011	Sale	BRILLIANT DIAMONDS LTD	3.715,88	-1.048.993,20	USD
80	Export polished diamonds	201200332	07/12/2011	Sale	BRILLIANT DIAMONDS LTD	2.145,92	-1.082.456,55	USD
81	Export polished diamonds	201200405	26/01/2012	Sale	BRILLIANT DIAMONDS LTD	2.345,89	-448.840,55	USD
82	Export polished diamonds	201310032	10/05/2012	Sale	BRILLIANT DIAMONDS LTD	2.949,52	-1.757.102,15	USD
83	Export polished diamonds	201310039	22/05/2012	Sale	BRILLIANT DIAMONDS LTD	4.060,92	-1.888.903,37	USD
84	Export polished diamonds	201310044	31/05/2012	Sale	BRILLIANT DIAMONDS LTD	191,88	-1.370.455,19	USD
85	Export polished diamonds	201310056	08/06/2012	Sale	BRILLIANT DIAMONDS LTD	1.088,79	-980.146,45	USD
86	Export polished diamonds	201310066	19/06/2012	Sale	BRILLIANT DIAMONDS LTD	341,69	-1.728.656,30	USD
87	Export polished diamonds	201310109	01/08/2012	Sale	BRILLIANT DIAMONDS LTD	339,16	-1.183.109,36	USD
88	Export polished diamonds	201310118	08/08/2012	Sale	BRILLIANT DIAMONDS LTD	151,80	-243.334,85	USD
89	Export polished diamonds	201310155	13/09/2012	Sale	BRILLIANT DIAMONDS LTD	187,38	-1.440.892,86	USD
90	Export polished diamonds	201310171	25/09/2012	Sale	BRILLIANT DIAMONDS LTD	596,08	-384.563,75	USD
91	Export polished diamonds	201310176	27/09/2012	Sale	BRILLIANT DIAMONDS LTD	137,00	-298.713,00	USD
92	Export polished diamonds	201310206	15/10/2012	Sale	BRILLIANT DIAMONDS LTD	5,02	-150.981,52	USD

N°	Description account	Document number	Document date	Type of transaction	Counterparty	Carat	Amount	Currency
93	Export polished diamonds	201310261	13/11/2012	Sale	BRILLIANT DIAMONDS LTD	201,69	-604.491,11	USD
94	Export polished diamonds	201310323	19/12/2012	Sale	BRILLIANT DIAMONDS LTD	1.128,00	-731.696,96	USD
95	Export polished diamonds	201310326	20/12/2012	Sale	BRILLIANT DIAMONDS LTD	322,45	-711.662,25	USD
96	Export polished diamonds	201310338	02/01/2013	Sale	BRILLIANT DIAMONDS LTD	392,32	-804.714,72	USD
97	Export polished diamonds	201310343	07/01/2013	Sale	BRILLIANT DIAMONDS LTD	1.279,50	-893.063,75	USD
98	Export polished diamonds	201310347	08/01/2013	Sale	BRILLIANT DIAMONDS LTD	228,08	-323.731,74	USD
99	Export polished diamonds	201310379	22/01/2013	Sale	BRILLIANT DIAMONDS LTD	191,21	-480.762,04	USD
100	Export polished diamonds	201310426	14/02/2013	Sale	BRILLIANT DIAMONDS LTD	31,38	-904.460,98	USD
101	Export polished diamonds	201310443	26/02/2013	Sale	BRILLIANT DIAMONDS LTD	27,13	-414.659,02	USD
102	Export polished diamonds	201410001	02/04/2013	Sale	BRILLIANT DIAMONDS LTD	45,50	-1.101.909,55	USD
103	Export polished diamonds	201410007	03/04/2013	Sale	BRILLIANT DIAMONDS LTD	20,60	-865.676,37	USD
104	Export polished diamonds	201410010	04/04/2013	Sale	BRILLIANT DIAMONDS LTD	24,28	-614.760,00	USD
105	Export polished diamonds	201410028	15/04/2013	Sale	BRILLIANT DIAMONDS LTD	24,68	-686.555,30	USD
106	Export polished diamonds	201410084	21/05/2013	Sale	BRILLIANT DIAMONDS LTD	152,21	-599.843,32	USD
107	Export polished diamonds	201410143	09/07/2013	Sale	BRILLIANT DIAMONDS LTD	207,34	-278.302,98	USD
108	Export polished diamonds	201410153	18/07/2013	Sale	BRILLIANT DIAMONDS LTD	9,66	-160.812,43	USD
109	Export polished diamonds	201410165	25/07/2013	Sale	BRILLIANT DIAMONDS LTD	191,89	-158.253,50	USD
110	Export polished diamonds	201410167	26/07/2013	Sale	BRILLIANT DIAMONDS LTD	73,66	-1.091.996,14	USD
111	Export polished diamonds	201410183	19/08/2013	Sale	BRILLIANT DIAMONDS LTD	16,37	-394.783,28	USD
112	Export polished diamonds	201410193	27/08/2013	Sale	BRILLIANT DIAMONDS LTD	17,58	-176.007,23	USD
113	Export polished diamonds	201410196	29/08/2013	Sale	BRILLIANT DIAMONDS LTD	32,02	-452.961,20	USD
114	Export polished diamonds	201510223	07/08/2014	Sale	BRILLIANT DIAMONDS LTD	2.240,54	-488.161,25	USD
115	Export polished diamonds	201510224	08/08/2014	Sale	BRILLIANT DIAMONDS LTD	8,40	-210.488,80	USD
116	Export polished diamonds	201510226	11/08/2014	Sale	BRILLIANT DIAMONDS LTD	347,56	-214.557,50	USD
117	Export polished diamonds	201510253	10/09/2014	Sale	BRILLIANT DIAMONDS LTD	16,08	-2.028.673,38	USD
118	Export polished diamonds	201510325	22/10/2014	Sale	BRILLIANT DIAMONDS LTD	272,47	-420.461,19	USD
119	Export polished diamonds	201510339	31/10/2014	Sale	BRILLIANT DIAMONDS LTD	6,98	-10.937,30	USD
120	Export polished diamonds	201510392	21/11/2014	Sale	BRILLIANT DIAMONDS LTD	80,15	-745.599,38	USD
121	Export polished diamonds	201510435	17/12/2014	Sale	BRILLIANT DIAMONDS LTD	46,93	-366.646,64	USD
122	Export polished diamonds	201510452	05/01/2015	Sale	BRILLIANT DIAMONDS LTD	217,06	-480.891,59	USD
123	Export polished diamonds	201510455	06/01/2015	Sale	BRILLIANT DIAMONDS LTD	88,55	-618.081,31	USD
124	Export polished diamonds	201510543	13/02/2015	Sale	BRILLIANT DIAMONDS LTD	461,45	-861.606,84	USD
125	Export polished diamonds	201610042	24/04/2015	Sale	BRILLIANT DIAMONDS LTD	339,14	-908.022,61	USD
126	Export polished diamonds	201610085	19/05/2015	Sale	BRILLIANT DIAMONDS LTD	135,43	-971.615,49	USD
127	Export polished diamonds	201610157	24/06/2015	Sale	BRILLIANT DIAMONDS LTD	345,01	-966.564,58	USD
128	Export polished diamonds	201610204	22/07/2015	Sale	BRILLIANT DIAMONDS LTD	535,47	-842.491,65	USD
129	Export polished diamonds	201610265	11/09/2015	Sale	BRILLIANT DIAMONDS LTD	482,12	-649.010,29	USD
130	Export polished diamonds	201610274	23/09/2015	Sale	BRILLIANT DIAMONDS LTD	682,28	-989.159,65	USD
131	Export polished diamonds	201610288	02/10/2015	Sale	BRILLIANT DIAMONDS LTD	349,01	-636.219,49	USD
132	Export polished diamonds	201610314	14/10/2015	Sale	BRILLIANT DIAMONDS LTD	418,49	-679.891,12	USD
133	Export polished diamonds	201610414	16/12/2015	Sale	BRILLIANT DIAMONDS LTD	23,76	-846.510,80	USD
134	Export polished diamonds	201610496	27/01/2016	Sale	BRILLIANT DIAMONDS LTD	340,53	-714.225,41	USD
135	Export polished diamonds	201610528	04/02/2016	Sale	BRILLIANT DIAMONDS LTD	540,47	-994.229,56	USD
136	Export polished diamonds	201610572	16/02/2016	Sale	BRILLIANT DIAMONDS LTD	400,79	-898.218,56	USD
137	Export polished diamonds	201700041	18/04/2016	Sale	BRILLIANT DIAMONDS LTD	747,32	-875.556,39	USD
138	Export polished diamonds	201700114	20/05/2016	Sale	BRILLIANT DIAMONDS LTD	402,46	-669.598,96	USD
139	Export polished diamonds	201700132	27/05/2016	Sale	BRILLIANT DIAMONDS LTD	862,90	-756.271,28	USD
140	Export polished diamonds	201700165	07/06/2016	Sale	BRILLIANT DIAMONDS LTD	580,29	-981.545,96	USD
141	Export polished diamonds	201700175	09/06/2016	Sale	BRILLIANT DIAMONDS LTD	696,98	-515.628,89	USD
142	Export polished diamonds	201700329	08/08/2016	Sale	BRILLIANT DIAMONDS LTD	527,81	-787.530,24	USD
143	Export polished diamonds	201700392	08/09/2016	Sale	BRILLIANT DIAMONDS LTD	2.177,13	-791.943,30	USD
144	Export polished diamonds	201700415	20/09/2016	Sale	BRILLIANT DIAMONDS LTD	1.407,14	-674.248,26	USD
145	Export polished diamonds	201700492	14/10/2016	Sale	BRILLIANT DIAMONDS LTD	832,72	-987.219,28	USD
146	Export polished diamonds	201700546	07/11/2016	Sale	BRILLIANT DIAMONDS LTD	938,29	-603.737,12	USD
147	Export polished diamonds	201700683	25/01/2017	Sale	BRILLIANT DIAMONDS LTD	1.844,43	-843.216,30	USD
148	Export polished diamonds	201700777	27/02/2017	Sale	BRILLIANT DIAMONDS LTD	1.184,41	-829.106,75	USD
149	Export polished diamonds	201700804	09/03/2017	Sale	BRILLIANT DIAMONDS LTD	1.175,89	-753.105,00	USD
150	Export polished diamonds	201810105	24/05/2017	Sale	BRILLIANT DIAMONDS LTD	1.138,63	-929.049,31	USD
151	Export polished diamonds	201810167	20/06/2017	Sale	BRILLIANT DIAMONDS LTD	916,95	-460.889,71	USD
152	Export polished diamonds	201810240	25/07/2017	Sale	BRILLIANT DIAMONDS LTD	1.813,33	-879.216,08	USD
153	Export polished diamonds	201810278	16/08/2017	Sale	BRILLIANT DIAMONDS LTD	1.521,63	-723.428,76	USD
154	Export polished diamonds	201810287	23/08/2017	Sale	BRILLIANT DIAMONDS LTD	678,96	-504.060,77	USD
155	Export polished diamonds	201810321	21/09/2017	Sale	BRILLIANT DIAMONDS LTD	1.628,04	-939.668,65	USD
156	Export polished diamonds	201810361	26/10/2017	Sale	BRILLIANT DIAMONDS LTD	1.018,73	-453.182,72	USD
157	Export polished diamonds	201810473	12/01/2018	Sale	BRILLIANT DIAMONDS LTD	1.261,74	-779.073,77	USD
158	Export polished diamonds	201200101	23/06/2011	Sale	ETERNAL DIAMONDS CORP.LTD	3.688,99	-1.146.975,65	USD
159	Export polished diamonds	201200106	01/07/2011	Sale	ETERNAL DIAMONDS CORP.LTD	5.100,71	-1.487.219,05	USD
160	Export polished diamonds	201200157	04/08/2011	Sale	ETERNAL DIAMONDS CORP.LTD	4.539,40	-1.830.025,59	USD
161	Export polished diamonds	201200161	10/08/2011	Sale	ETERNAL DIAMONDS CORP.LTD	414,04	-1.617.738,90	USD
162	Export polished diamonds	201200173	29/08/2011	Sale	ETERNAL DIAMONDS CORP.LTD	4.453,03	-763.927,00	USD
163	Export polished diamonds	201200197	20/09/2011	Sale	ETERNAL DIAMONDS CORP.LTD	42,64	-43.194,15	USD
164	Export polished diamonds	201200333	07/12/2011	Sale	ETERNAL DIAMONDS CORP.LTD	3.056,49	-1.243.115,15	USD
165	Export polished diamonds	201200404	26/01/2012	Sale	ETERNAL DIAMONDS CORP.LTD	2.349,56	-666.415,20	USD
166	Export polished diamonds	201200443	08/02/2012	Sale	ETERNAL DIAMONDS CORP.LTD	2.029,66	-447.660,15	USD
167	Export polished diamonds	201200454	23/02/2012	Sale	ETERNAL DIAMONDS CORP.LTD	163,07	-929.855,45	USD
168	Export polished diamonds	201200455	28/02/2012	Sale	ETERNAL DIAMONDS CORP.LTD	47,21	-2.013.110,00	USD
169	Export polished diamonds	201310031	10/05/2012	Sale	ETERNAL DIAMONDS CORP.LTD	324,20	-323.639,95	USD
170	Export polished diamonds	201310038	21/05/2012	Sale	ETERNAL DIAMONDS CORP.LTD	314,33	-1.849.381,64	USD
171	Export polished diamonds	201310042	25/05/2012	Sale	ETERNAL DIAMONDS CORP.LTD	28,42	-997.686,35	USD
172	Export polished diamonds	201310055	08/06/2012	Sale	ETERNAL DIAMONDS CORP.LTD	3.316,74	-625.273,76	USD
173	Export polished diamonds	201310067	19/06/2012	Sale	ETERNAL DIAMONDS CORP.LTD	155,00	-514.813,21	USD
174	Export polished diamonds	201310081	09/07/2012	Sale	ETERNAL DIAMONDS CORP.LTD	28,29	-530.165,88	USD
175	Export polished diamonds	201310103	26/07/2012	Sale	ETERNAL DIAMONDS CORP.LTD	42,33	-290.911,59	USD
176	Export polished diamonds	201310110	01/08/2012	Sale	ETERNAL DIAMONDS CORP.LTD	26,91	-912.243,35	USD
177	Export polished diamonds	201310117	08/08/2012	Sale	ETERNAL DIAMONDS CORP.LTD	196,99	-1.335.719,25	USD
178	Export polished diamonds	201310126	22/08/2012	Sale	ETERNAL DIAMONDS CORP.LTD	6,52	-469.261,36	USD
179	Export polished diamonds	201310156	14/09/2012	Sale	ETERNAL DIAMONDS CORP.LTD	243,38	-507.871,70	USD
180	Export polished diamonds	201310173	26/09/2012	Sale	ETERNAL DIAMONDS CORP.LTD	653,98	-231.343,25	USD
181	Export polished diamonds	201310295	04/12/2012	Sale	ETERNAL DIAMONDS CORP.LTD	16,21	-1.071.146,80	USD
182	Export polished diamonds	201310305	07/12/2012	Sale	ETERNAL DIAMONDS CORP.LTD	37,51	-312.740,12	USD
183	Export polished diamonds	201310322	19/12/2012	Sale	ETERNAL DIAMONDS CORP.LTD	261,39	-481.026,20	USD
184	Export polished diamonds	201310334	28/12/2012	Sale	ETERNAL DIAMONDS CORP.LTD	638,21	-812.401,85	USD

N°	Description account	Document number	Document date	Type of transaction	Counterparty	Carat	Amount	Currency
185	Export polished diamonds	201310336	31/12/2012	Sale	ETERNAL DIAMONDS CORP.LTD	758,01	-475.798,80	USD
186	Export polished diamonds	201310339	02/01/2013	Sale	ETERNAL DIAMONDS CORP.LTD	314,71	-900.429,63	USD
187	Export polished diamonds	201310358	15/01/2013	Sale	ETERNAL DIAMONDS CORP.LTD	19,42	-174.306,51	USD
188	Export polished diamonds	201310394	28/01/2013	Sale	ETERNAL DIAMONDS CORP.LTD	21,83	-172.642,27	USD
189	Export polished diamonds	201310431	15/02/2013	Sale	ETERNAL DIAMONDS CORP.LTD	42,61	-637.436,11	USD
190	Export polished diamonds	201310444	26/02/2013	Sale	ETERNAL DIAMONDS CORP.LTD	18,84	-790.127,70	USD
191	Export polished diamonds	201310459	04/03/2013	Sale	ETERNAL DIAMONDS CORP.LTD	41,23	-382.452,56	USD
192	Export polished diamonds	201310469	18/03/2013	Sale	ETERNAL DIAMONDS CORP.LTD	89,34	-120.518,78	USD
193	Export polished diamonds	201410002	02/04/2013	Sale	ETERNAL DIAMONDS CORP.LTD	17,38	-1.157.104,40	USD
194	Export polished diamonds	201410032	17/04/2013	Sale	ETERNAL DIAMONDS CORP.LTD	18,62	-520.584,60	USD
195	Export polished diamonds	201410042	23/04/2013	Sale	ETERNAL DIAMONDS CORP.LTD	10,91	-214.657,55	USD
196	Export polished diamonds	201410067	08/05/2013	Sale	ETERNAL DIAMONDS CORP.LTD	10,18	-431.126,72	USD
197	Export polished diamonds	201410075	14/05/2013	Sale	ETERNAL DIAMONDS CORP.LTD	23,58	-777.268,31	USD
198	Export polished diamonds	201410106	12/06/2013	Sale	ETERNAL DIAMONDS CORP.LTD	33,28	-362.083,42	USD
199	Export polished diamonds	201410112	18/06/2013	Sale	ETERNAL DIAMONDS CORP.LTD	10,27	-133.510,00	USD
200	Export polished diamonds	201410115	21/06/2013	Sale	ETERNAL DIAMONDS CORP.LTD	14,42	-156.749,91	USD
201	Export polished diamonds	201410147	12/07/2013	Sale	ETERNAL DIAMONDS CORP.LTD	13,28	-204.594,48	USD
202	Export polished diamonds	201410178	05/08/2013	Sale	ETERNAL DIAMONDS CORP.LTD	65,52	-461.166,54	USD
203	Export polished diamonds	201510043	15/04/2014	Sale	ETERNAL DIAMONDS CORP.LTD	46,27	-1.114.103,03	USD
204	Export polished diamonds	201510046	16/04/2014	Sale	ETERNAL DIAMONDS CORP.LTD	82,28	-1.256.230,71	USD
205	Export polished diamonds	201510135	06/06/2014	Sale	ETERNAL DIAMONDS CORP.LTD	34,68	-999.928,30	USD
206	Export polished diamonds	201510149	13/06/2014	Sale	ETERNAL DIAMONDS CORP.LTD	38,17	-428.619,50	USD
207	Export polished diamonds	201510251	10/09/2014	Sale	ETERNAL DIAMONDS CORP.LTD	100,01	-892.723,27	USD
208	Export polished diamonds	201510309	17/10/2014	Sale	ETERNAL DIAMONDS CORP.LTD	35,73	-619.896,93	USD
209	Export polished diamonds	201510331	28/10/2014	Sale	ETERNAL DIAMONDS CORP.LTD	12,74	-263.977,80	USD
210	Export polished diamonds	201510333	29/10/2014	Sale	ETERNAL DIAMONDS CORP.LTD	8,18	-471.765,14	USD
211	Export polished diamonds	201510436	17/12/2014	Sale	ETERNAL DIAMONDS CORP.LTD	76,19	-968.035,03	USD
212	Export polished diamonds	201510439	18/12/2014	Sale	ETERNAL DIAMONDS CORP.LTD	317,34	-894.377,60	USD
213	Export polished diamonds	201510451	02/01/2015	Sale	ETERNAL DIAMONDS CORP.LTD	443,07	-550.860,06	USD
214	Export polished diamonds	201510456	06/01/2015	Sale	ETERNAL DIAMONDS CORP.LTD	219,78	-657.922,34	USD
215	Export polished diamonds	201510569	24/02/2015	Sale	ETERNAL DIAMONDS CORP.LTD	44,62	-922.833,00	USD
216	Export polished diamonds	201510573	25/02/2015	Sale	ETERNAL DIAMONDS CORP.LTD	230,89	-660.476,10	USD
217	Export polished diamonds	201610065	08/05/2015	Sale	ETERNAL DIAMONDS CORP.LTD	805,81	-987.573,60	USD
218	Export polished diamonds	201610082	18/05/2015	Sale	ETERNAL DIAMONDS CORP.LTD	360,39	-987.478,80	USD
219	Export polished diamonds	201610127	08/06/2015	Sale	ETERNAL DIAMONDS CORP.LTD	214,29	-989.236,64	USD
220	Export polished diamonds	201610180	09/07/2015	Sale	ETERNAL DIAMONDS CORP.LTD	256,67	-516.849,99	USD
221	Export polished diamonds	201610264	11/09/2015	Sale	ETERNAL DIAMONDS CORP.LTD	156,31	-437.608,77	USD
222	Export polished diamonds	201610273	23/09/2015	Sale	ETERNAL DIAMONDS CORP.LTD	264,97	-859.049,31	USD
223	Export polished diamonds	201610278	24/09/2015	Sale	ETERNAL DIAMONDS CORP.LTD	238,68	-748.899,87	USD
224	Export polished diamonds	201610287	02/10/2015	Sale	ETERNAL DIAMONDS CORP.LTD	522,40	-951.448,29	USD
225	Export polished diamonds	201610292	06/10/2015	Sale	ETERNAL DIAMONDS CORP.LTD	278,90	-932.576,79	USD
226	Export polished diamonds	201610313	14/10/2015	Sale	ETERNAL DIAMONDS CORP.LTD	384,89	-592.372,88	USD
227	Export polished diamonds	201610415	16/12/2015	Sale	ETERNAL DIAMONDS CORP.LTD	31,69	-441.868,00	USD
228	Export polished diamonds	201610498	27/01/2016	Sale	ETERNAL DIAMONDS CORP.LTD	518,22	-854.283,87	USD
229	Export polished diamonds	201700005	04/04/2016	Sale	ETERNAL DIAMONDS CORP.LTD	758,02	-952.557,86	USD
230	Export polished diamonds	201700042	18/04/2016	Sale	ETERNAL DIAMONDS CORP.LTD	556,77	-723.564,82	USD
231	Export polished diamonds	201700092	10/05/2016	Sale	ETERNAL DIAMONDS CORP.LTD	346,16	-815.358,95	USD
232	Export polished diamonds	201700115	20/05/2016	Sale	ETERNAL DIAMONDS CORP.LTD	447,70	-581.781,70	USD
233	Export polished diamonds	201700131	27/05/2016	Sale	ETERNAL DIAMONDS CORP.LTD	666,40	-596.674,30	USD
234	Export polished diamonds	201700287	20/07/2016	Sale	ETERNAL DIAMONDS CORP.LTD	589,03	-852.506,19	USD
235	Export polished diamonds	201700347	24/08/2016	Sale	ETERNAL DIAMONDS CORP.LTD	1.122,23	-963.229,57	USD
236	Export polished diamonds	201700391	08/09/2016	Sale	ETERNAL DIAMONDS CORP.LTD	919,52	-837.550,28	USD
237	Export polished diamonds	201700414	20/09/2016	Sale	ETERNAL DIAMONDS CORP.LTD	508,96	-509.735,44	USD
238	Export polished diamonds	201700454	04/10/2016	Sale	ETERNAL DIAMONDS CORP.LTD	576,04	-604.315,40	USD
239	Export polished diamonds	201700551	08/11/2016	Sale	ETERNAL DIAMONDS CORP.LTD	390,13	-688.026,66	USD
240	Export polished diamonds	201700710	08/02/2017	Sale	ETERNAL DIAMONDS CORP.LTD	1.576,26	-903.192,49	USD
241	Export polished diamonds	201700801	08/03/2017	Sale	ETERNAL DIAMONDS CORP.LTD	1.637,53	-752.101,51	USD
242	Export polished diamonds	201810117	29/05/2017	Sale	ETERNAL DIAMONDS CORP.LTD	1.529,78	-858.793,72	USD
243	Export polished diamonds	201810192	04/07/2017	Sale	ETERNAL DIAMONDS CORP.LTD	1.336,44	-526.152,22	USD
244	Export polished diamonds	201810226	19/07/2017	Sale	ETERNAL DIAMONDS CORP.LTD	1.905,44	-967.404,00	USD
245	Export polished diamonds	201810306	07/09/2017	Sale	ETERNAL DIAMONDS CORP.LTD	2.074,64	-998.250,78	USD
246	Export polished diamonds	201810323	22/09/2017	Sale	ETERNAL DIAMONDS CORP.LTD	1.813,87	-996.328,65	USD
247	Export polished diamonds	201810372	02/11/2017	Sale	ETERNAL DIAMONDS CORP.LTD	1.451,92	-973.918,22	USD
248	Export polished diamonds	201810385	10/11/2017	Sale	ETERNAL DIAMONDS CORP.LTD	867,36	-529.920,50	USD
249	Export polished diamonds	201810408	15/11/2017	Sale	ETERNAL DIAMONDS CORP.LTD	633,63	-326.590,76	USD
250	Export polished diamonds	201810417	21/11/2017	Sale	ETERNAL DIAMONDS CORP.LTD	1.586,82	-818.122,90	USD
251	Export polished diamonds	201810430	30/11/2017	Sale	ETERNAL DIAMONDS CORP.LTD	600,62	-508.061,78	USD
252	Export polished diamonds	201810472	12/01/2018	Sale	ETERNAL DIAMONDS CORP.LTD	1.593,90	-965.722,22	USD
253	Export polished diamonds	201810519	25/01/2018	Sale	ETERNAL DIAMONDS CORP.LTD	1.779,65	-1.085.412,37	USD
254	Import polished diamonds	201210061	27/06/2011	Purchase	FANCY CREATIONS CO.LTD	4.481,19	1.161.954,35	USD
255	Import polished diamonds	201210078	05/07/2011	Purchase	FANCY CREATIONS CO.LTD	28,44	1.318.543,10	USD
256	Import polished diamonds	201210079	05/07/2011	Purchase	FANCY CREATIONS CO.LTD	15,49	16.259,15	USD
257	Import polished diamonds	201210299	21/02/2012	Purchase	FANCY CREATIONS CO.LTD	25,47	886.174,50	USD
258	Import polished diamonds	201310008	11/04/2012	Purchase	FANCY CREATIONS CO.LTD	3.350,82	1.909.281,25	USD
259	Import polished diamonds	201310034	08/05/2012	Purchase	FANCY CREATIONS CO.LTD	168,46	1.408.857,18	USD
260	Import polished diamonds	201310051	24/05/2012	Purchase	FANCY CREATIONS CO.LTD	169,49	1.042.890,26	USD
261	Import polished diamonds	201310070	18/06/2012	Purchase	FANCY CREATIONS CO.LTD	13,48	1.190.630,70	USD
262	Import polished diamonds	201310132	20/08/2012	Purchase	FANCY CREATIONS CO.LTD	6,52	464.615,20	USD
263	Import polished diamonds	201310193	12/10/2012	Purchase	FANCY CREATIONS CO.LTD	59,08	814.352,26	USD
264	Import polished diamonds	201310195	15/10/2012	Purchase	FANCY CREATIONS CO.LTD	814,26	395.587,78	USD
265	Import polished diamonds	201310243	05/12/2012	Purchase	FANCY CREATIONS CO.LTD	12,42	148.903,00	USD
266	Import polished diamonds	201310264	28/12/2012	Purchase	FANCY CREATIONS CO.LTD	164,53	850.518,96	USD
267	Import polished diamonds	201310294	21/01/2013	Purchase	FANCY CREATIONS CO.LTD	44,26	829.544,65	USD
268	Import polished diamonds	201310297	24/01/2013	Purchase	FANCY CREATIONS CO.LTD	932,80	793.171,60	USD
269	Import polished diamonds	201310348	21/03/2013	Purchase	FANCY CREATIONS CO.LTD	76,88	95.555,79	USD
270	Import polished diamonds	201310349	22/03/2013	Purchase	FANCY CREATIONS CO.LTD	13,95	1.534.518,50	USD
271	Import polished diamonds	201410026	02/05/2013	Purchase	FANCY CREATIONS CO.LTD	61,65	285.541,10	USD
272	Import polished diamonds	201410029	04/05/2013	Purchase	FANCY CREATIONS CO.LTD	162,25	488.010,47	USD
273	Import polished diamonds	201410032	07/05/2013	Purchase	FANCY CREATIONS CO.LTD	235,91	1.413.279,22	USD
274	Import polished diamonds	201410046	07/06/2013	Purchase	FANCY CREATIONS CO.LTD	132,84	182.958,83	USD
275	Export polished diamonds	201510025	04/04/2014	Sale	FANCY CREATIONS COMPANY LTD	5,85	-167.288,00	USD
276	Export polished diamonds	201510044	15/04/2014	Sale	FANCY CREATIONS COMPANY LTD	57,21	-1.458.421,35	USD

N°	Description account	Document number	Document date	Type of transaction	Counterparty	Carat	Amount	Currency
277	Export polished diamonds	201510047	16/04/2014	Sale	FANCY CREATIONS COMPANY LTD	33,40	-849.352,55	USD
278	Export polished diamonds	201510075	12/05/2014	Sale	FANCY CREATIONS COMPANY LTD	23,24	-275.383,32	USD
279	Export polished diamonds	201510193	14/07/2014	Sale	FANCY CREATIONS COMPANY LTD	17,71	-314.700,40	USD
280	Export polished diamonds	201510206	23/07/2014	Sale	FANCY CREATIONS COMPANY LTD	31,93	-440.821,58	USD
281	Export polished diamonds	201510214	30/07/2014	Sale	FANCY CREATIONS COMPANY LTD	333,57	-738.478,86	USD
282	Export polished diamonds	201510216	01/08/2014	Sale	FANCY CREATIONS COMPANY LTD	28,52	-327.078,66	USD
283	Export polished diamonds	201510222	07/08/2014	Sale	FANCY CREATIONS COMPANY LTD	574,14	-342.737,77	USD
284	Export polished diamonds	201510229	14/08/2014	Sale	FANCY CREATIONS COMPANY LTD	316,43	-511.497,91	USD
285	Export polished diamonds	201510250	10/09/2014	Sale	FANCY CREATIONS COMPANY LTD	52,26	-932.863,52	USD
286	Export polished diamonds	201510271	24/09/2014	Sale	FANCY CREATIONS COMPANY LTD	46,53	-64.180,20	USD
287	Export polished diamonds	201510308	16/10/2014	Sale	FANCY CREATIONS COMPANY LTD	21,36	-427.170,80	USD
288	Export polished diamonds	201510316	20/10/2014	Sale	FANCY CREATIONS COMPANY LTD	10,13	-340.603,00	USD
289	Export polished diamonds	201510319	21/10/2014	Sale	FANCY CREATIONS COMPANY LTD	1.777,41	-855.962,38	USD
290	Export polished diamonds	201510391	21/11/2014	Sale	FANCY CREATIONS COMPANY LTD	25,68	-591.850,14	USD
291	Export polished diamonds	201510434	17/12/2014	Sale	FANCY CREATIONS COMPANY LTD	85,76	-437.533,99	USD
292	Export polished diamonds	201510494	28/01/2015	Sale	FANCY CREATIONS COMPANY LTD	75,87	-983.789,83	USD
293	Export polished diamonds	201510570	24/02/2015	Sale	FANCY CREATIONS COMPANY LTD	15,69	-643.018,50	USD
294	Export polished diamonds	201610416	16/12/2015	Sale	FANCY CREATIONS COMPANY LTD	1.454,77	-973.396,20	USD
295	Export polished diamonds	201610419	17/12/2015	Sale	FANCY CREATIONS COMPANY LTD	296,76	-734.457,48	USD
296	Export polished diamonds	201610468	18/01/2016	Sale	FANCY CREATIONS COMPANY LTD	828,88	-995.628,09	USD
297	Export polished diamonds	201610516	02/02/2016	Sale	FANCY CREATIONS COMPANY LTD	366,56	-814.243,07	USD
298	Export polished diamonds	201610539	09/02/2016	Sale	FANCY CREATIONS COMPANY LTD	768,43	-635.129,28	USD
299	Export polished diamonds	201610574	17/02/2016	Sale	FANCY CREATIONS COMPANY LTD	574,64	-946.415,10	USD
300	Export polished diamonds	201700046	20/04/2016	Sale	FANCY CREATIONS COMPANY LTD	952,56	-844.586,64	USD
301	Export polished diamonds	201700071	04/05/2016	Sale	FANCY CREATIONS COMPANY LTD	1.077,27	-590.751,76	USD
302	Export polished diamonds	201700153	02/06/2016	Sale	FANCY CREATIONS COMPANY LTD	2.069,29	-509.727,53	USD
303	Export polished diamonds	201700173	09/06/2016	Sale	FANCY CREATIONS COMPANY LTD	2.125,91	-849.227,46	USD
304	Export polished diamonds	201700235	30/06/2016	Sale	FANCY CREATIONS COMPANY LTD	1.324,65	-975.437,13	USD
305	Export polished diamonds	201700356	30/08/2016	Sale	FANCY CREATIONS COMPANY LTD	1.298,94	-825.887,81	USD
306	Export polished diamonds	201700390	08/09/2016	Sale	FANCY CREATIONS COMPANY LTD	709,17	-987.170,26	USD
307	Export polished diamonds	201700453	04/10/2016	Sale	FANCY CREATIONS COMPANY LTD	662,91	-903.895,36	USD
308	Export polished diamonds	201700545	07/11/2016	Sale	FANCY CREATIONS COMPANY LTD	1.618,02	-949.335,27	USD
309	Export polished diamonds	201700643	09/01/2017	Sale	FANCY CREATIONS COMPANY LTD	904,55	-868.290,14	USD
310	Export polished diamonds	201700800	08/03/2017	Sale	FANCY CREATIONS COMPANY LTD	529,39	-823.434,36	USD
311	Export polished diamonds	201810015	10/04/2017	Sale	FANCY CREATIONS COMPANY LTD	1.288,57	-900.597,69	USD
312	Export polished diamonds	201810349	17/10/2017	Sale	FANCY CREATIONS COMPANY LTD	2.356,34	-827.313,94	USD
313	Import polished diamonds	201510159	20/08/2014	Purchase	SINO TRADERS LTD	47,76	186.476,58	USD
314	Import polished diamonds	201710439	13/02/2017	Purchase	SINO TRADERS LTD	1.702,85	910.737,73	USD
315	Import polished diamonds	201710471	04/03/2017	Purchase	SINO TRADERS LTD	619,17	645.868,00	USD
316	Import polished diamonds	201810024	20/04/2017	Purchase	SINO TRADERS LTD	898,71	879.119,96	USD
317	Import polished diamonds	201810074	23/05/2017	Purchase	SINO TRADERS LTD	1.644,10	990.048,57	USD
318	Import polished diamonds	201810093	01/06/2017	Purchase	SINO TRADERS LTD	1.096,15	902.142,57	USD
319	Import polished diamonds	201810094	01/06/2017	Purchase	SINO TRADERS LTD	1.306,58	870.621,00	USD
320	Import polished diamonds	201810138	23/06/2017	Purchase	SINO TRADERS LTD	1.111,22	546.995,51	USD
321	Import polished diamonds	201810202	10/08/2017	Purchase	SINO TRADERS LTD	1.848,45	888.282,00	USD
322	Import polished diamonds	201810212	21/08/2017	Purchase	SINO TRADERS LTD	1.944,13	860.079,52	USD
323	Import polished diamonds	201810223	01/09/2017	Purchase	SINO TRADERS LTD	1.160,84	620.039,52	USD
324	Import polished diamonds	201810239	12/09/2017	Purchase	SINO TRADERS LTD	2.014,26	990.124,82	USD
325	Import polished diamonds	201810250	15/09/2017	Purchase	SINO TRADERS LTD	565,89	525.946,62	USD
326	Import polished diamonds	201810263	25/09/2017	Purchase	SINO TRADERS LTD	1.082,38	523.437,60	USD
327	Import polished diamonds	201810291	13/10/2017	Purchase	SINO TRADERS LTD	1.681,89	857.373,28	USD
328	Import polished diamonds	201810298	20/10/2017	Purchase	SINO TRADERS LTD	1.330,76	486.131,00	USD
329	Import polished diamonds	201810310	06/11/2017	Purchase	SINO TRADERS LTD	1.451,92	981.223,00	USD
330	Import polished diamonds	201810333	20/11/2017	Purchase	SINO TRADERS LTD	2.219,26	880.578,68	USD
331	Import polished diamonds	201810342	24/11/2017	Purchase	SINO TRADERS LTD	1.594,59	825.814,46	USD
332	Import polished diamonds	201510131	21/07/2014	Purchase	SUNSHINE GEMS LTD	293,29	325.057,77	USD
333	Import polished diamonds	201510334	02/01/2015	Purchase	SUNSHINE GEMS LTD	166,90	430.017,90	USD
334	Import polished diamonds	201510339	05/01/2015	Purchase	SUNSHINE GEMS LTD	150,45	477.789,92	USD
335	Import polished diamonds	201510354	16/01/2015	Purchase	SUNSHINE GEMS LTD	266,46	979.129,22	USD
336	Import polished diamonds	201610113	07/07/2015	Purchase	SUNSHINE GEMS LTD	426,02	1.281.587,43	USD
337	Import polished diamonds	201610195	02/10/2015	Purchase	SUNSHINE GEMS LTD	238,68	752.644,37	USD
338	Import polished diamonds	201610204	12/10/2015	Purchase	SUNSHINE GEMS LTD	256,85	933.076,93	USD
339	Import polished diamonds	201610218	24/10/2015	Purchase	SUNSHINE GEMS LTD	392,40	920.229,23	USD
340	Import polished diamonds	201610349	11/02/2016	Purchase	SUNSHINE GEMS LTD	425,90	916.156,61	USD
341	Import polished diamonds	201610369	01/03/2016	Purchase	SUNSHINE GEMS LTD	755,96	468.868,60	USD
342	Import polished diamonds	201610382	03/03/2016	Purchase	SUNSHINE GEMS LTD	424,03	604.779,78	USD
343	Import polished diamonds	201610403	14/03/2016	Purchase	SUNSHINE GEMS LTD	285,12	936.110,59	USD
344	Import polished diamonds	201710035	27/04/2016	Purchase	SUNSHINE GEMS LTD	471,73	911.574,96	USD
345	Import polished diamonds	201710066	19/05/2016	Purchase	SUNSHINE GEMS LTD	1.161,76	734.828,77	USD
346	Import polished diamonds	201710086	02/06/2016	Purchase	SUNSHINE GEMS LTD	912,63	750.954,79	USD
347	Import polished diamonds	201710097	13/06/2016	Purchase	SUNSHINE GEMS LTD	930,39	887.064,59	USD
348	Import polished diamonds	201710102	14/06/2016	Purchase	SUNSHINE GEMS LTD	1.055,93	682.188,85	USD
349	Import polished diamonds	201710105	15/06/2016	Purchase	SUNSHINE GEMS LTD	173,69	417.724,45	USD
350	Import polished diamonds	201710120	27/06/2016	Purchase	SUNSHINE GEMS LTD	763,89	588.502,47	USD
351	Import polished diamonds	201710161	20/07/2016	Purchase	SUNSHINE GEMS LTD	1.010,58	484.813,98	USD
352	Import polished diamonds	201710169	26/07/2016	Purchase	SUNSHINE GEMS LTD	552,76	832.218,54	USD
353	Import polished diamonds	201710221	05/09/2016	Purchase	SUNSHINE GEMS LTD	800,10	919.495,36	USD
354	Import polished diamonds	201710237	15/09/2016	Purchase	SUNSHINE GEMS LTD	2.265,78	946.023,98	USD
355	Import polished diamonds	201710242	19/09/2016	Purchase	SUNSHINE GEMS LTD	735,02	879.389,00	USD
356	Import polished diamonds	201710260	27/09/2016	Purchase	SUNSHINE GEMS LTD	1.225,93	549.861,00	USD
357	Import polished diamonds	201710277	07/10/2016	Purchase	SUNSHINE GEMS LTD	499,53	728.217,00	USD
358	Import polished diamonds	201710321	10/11/2016	Purchase	SUNSHINE GEMS LTD	1.448,17	887.786,50	USD
359	Import polished diamonds	201710330	15/11/2016	Purchase	SUNSHINE GEMS LTD	563,46	737.581,82	USD
360	Import polished diamonds	201710395	12/01/2017	Purchase	SUNSHINE GEMS LTD	1.738,59	671.951,00	USD
361	Import polished diamonds	201710396	13/01/2017	Purchase	SUNSHINE GEMS LTD	1.364,50	826.591,00	USD
362	Import polished diamonds	201710415	02/02/2017	Purchase	SUNSHINE GEMS LTD	1.975,16	814.282,00	USD
363	Import polished diamonds	201710423	03/02/2017	Purchase	SUNSHINE GEMS LTD	934,13	545.897,00	USD
364	Import polished diamonds	201710442	14/02/2017	Purchase	SUNSHINE GEMS LTD	1.030,04	866.935,56	USD
365	Import polished diamonds	201710472	04/03/2017	Purchase	SUNSHINE GEMS LTD	1.477,43	915.060,00	USD
366	Import polished diamonds	201810026	20/04/2017	Purchase	SUNSHINE GEMS LTD	1.438,14	987.115,05	USD
367	Import polished diamonds	201810067	19/05/2017	Purchase	SUNSHINE GEMS LTD	359,09	294.453,80	USD
368	Import polished diamonds	201810075	23/05/2017	Purchase	SUNSHINE GEMS LTD	1.568,94	790.963,86	USD

N°	Description account	Document number	Document date	Type of transaction	Counterparty	Carat	Amount	Currency
369	Import polished diamonds	201810095	01/06/2017	Purchase	SUNSHINE GEMS LTD	1.390,77	768.485,00	USD
370	Import polished diamonds	201810137	23/06/2017	Purchase	SUNSHINE GEMS LTD	1.760,01	720.336,41	USD
371	Import polished diamonds	201810158	08/07/2017	Purchase	SUNSHINE GEMS LTD	1.278,92	512.168,46	USD
372	Import polished diamonds	201810201	10/08/2017	Purchase	SUNSHINE GEMS LTD	1.855,35	964.903,54	USD
373	Import polished diamonds	201810211	21/08/2017	Purchase	SUNSHINE GEMS LTD	1.573,36	763.305,46	USD
374	Import polished diamonds	201810224	01/09/2017	Purchase	SUNSHINE GEMS LTD	1.070,34	996.266,00	USD
375	Import polished diamonds	201810225	01/09/2017	Purchase	SUNSHINE GEMS LTD	1.517,09	750.020,35	USD
376	Import polished diamonds	201810249	15/09/2017	Purchase	SUNSHINE GEMS LTD	711,47	488.456,29	USD
377	Import polished diamonds	201810262	25/09/2017	Purchase	SUNSHINE GEMS LTD	1.815,57	1.007.603,33	USD
378	Import polished diamonds	201810290	13/10/2017	Purchase	SUNSHINE GEMS LTD	1.191,56	635.054,68	USD
379	Import polished diamonds	201810292	14/10/2017	Purchase	SUNSHINE GEMS LTD	2.709,31	966.202,47	USD
380	Import polished diamonds	201810299	23/10/2017	Purchase	SUNSHINE GEMS LTD	1.957,69	998.818,00	USD
381	Import polished diamonds	201810303	01/11/2017	Purchase	SUNSHINE GEMS LTD	2.886,64	990.976,96	USD
382	Import polished diamonds	201810328	16/11/2017	Purchase	SUNSHINE GEMS LTD	790,97	504.932,33	USD
383	Import polished diamonds	201810335	22/11/2017	Purchase	SUNSHINE GEMS LTD	1.407,64	733.197,70	USD

A.7. Overview additional selection

N°	Description account	Document number	Document date	Type of transaction	Counterparty	Carat	Amount	Currency
1	Import polished diamonds	201410402	14/03/2014	Purchase	A.JAFFE	1.885,26	1.510.323,60	USD
2	Import polished diamonds	201810061	18/05/2017	Purchase	A.JAFFE	3,64	5.754,12	USD
3	Export polished diamonds	201810461	14/12/2017	Sale	A.JAFFE	1,71	-5.757,57	USD
4	Sales polished diamonds	201310292	29/11/2012	Sale	AJARI GEMS	2,01	-6.838,02	USD
5	Import rough diamond	201810114	08/06/2017	Purchase	ALMAZJUVELIREXPORT	63.029,74	8.761.133,86	USD
6	Sales polished diamonds	201200251	03/11/2011	Sale	ARC TRADING BVBA	339,63	-1.870.837,57	USD
7	Purchase rough diamond	201410001	27/05/2013	Credit note	BONAS-COUZYN NV	93,77	-4.021.063,96	USD
8	Purchase rough diamond	201410044	27/05/2013	Purchase	BONAS-COUZYN NV	93,77	3.744.707,95	USD
9	Purchase rough diamond	201410070	22/05/2013	Purchase	BONAS-COUZYN NV	93,77	4.021.063,96	USD
10	Export rough diamond	201700736	16/02/2017	Sale	D.NARESHKUMAR EXPORTS PVT LTD	15.922,15	-1.510.811,45	USD
11	Import rough diamond	201610347	10/02/2016	Purchase	DESERT ROSE DIAMONDS DMCC	3.068,32	1.466.656,96	USD
12	Import rough diamond	201810032	27/04/2017	Purchase	DESERT ROSE DIAMONDS DMCC	5.551,31	2.000.000,00	USD
13	Import rough diamond	201810148	28/06/2017	Purchase	DESERT ROSE DIAMONDS DMCC	7.358,46	4.200.710,75	USD
14	Export polished diamonds	201200123	12/07/2011	Sale	DIAMLINK INC.	197,60	-1.132.878,30	USD
15	Export polished diamonds	201410501	24/02/2014	Sale	DIAMONDS VILLAGE DMCC	62,82	-1.877.827,02	USD
16	Sales polished diamonds	201310229	30/10/2012	Sale	ERANDIAM	1,70	-6.000,00	USD
17	Export polished diamonds	201510124	30/05/2014	Sale	FANTASY INC	163,84	-439.276,27	USD
18	Import polished diamonds	201310231	26/11/2012	Purchase	FIRESTAR DIAM (PTY) LTD	13,85	192.751,00	USD
19	Export rough diamond	201410107	12/06/2013	Sale	FIRESTAR DIAMOND (PTY) LTD	227,98	-1.055.766,78	USD
20	Export rough diamond	201610018	03/04/2015	Sale	FIRESTAR DIAMOND (PTY) LTD	20,22	-54.594,00	USD
21	Export rough diamond	201810149	13/06/2017	Sale	FIRESTAR DIAMOND FZE	63.424,07	-8.861.938,09	USD
22	Export polished diamonds	201410170	29/07/2013	Sale	FIRESTAR DIAMOND INTL. INC	21,55	-3.995.000,00	USD
23	Export polished diamonds	201610349	02/11/2015	Sale	FIRESTAR DIAMOND INTL. INC	3,02	-19.500,00	USD
24	Import rough diamond	201210104	04/08/2011	Purchase	FIRESTAR DIAMOND LLC ARMENIA	2.433,83	1.627.051,15	USD
25	Export polished diamonds	201310458	01/03/2013	Sale	FIRESTAR DIAMOND LTD (HK)	252,02	-3.055.678,84	USD
26	Import polished diamonds	201610261	01/12/2015	Purchase	FIRESTAR DIAMOND LTD RUSSIA	24,58	100.000,00	USD
27	Sales polished diamonds	201200036	05/05/2011	Sale	FIRESTAR-ARC BVBA	5,79	-35.306,02	USD
28	Purchase rough diamond	201210241	12/01/2012	Purchase	FIRESTAR-ARC BVBA	170,77	677.253,42	USD
29	Export rough diamond	201200160	08/08/2011	Sale	FS DIAMOND PTY LTD	434,09	-232.226,44	USD
30	Purchase rough diamond	201410088	17/07/2013	Purchase	GITANJALI RESOURCES BVBA	4.242,20	1.522.381,97	USD
31	Purchase rough diamond	201610021	17/04/2015	Purchase	GONDO NV	1,10	7.532,80	USD
32	Sales polished diamonds	201610648	21/03/2016	Sale	HARMONY GEMS BVBA	4,94	-6.598,55	USD
33	Sales rough diamond	201410420	07/01/2014	Sale	JAIANCO BVBA	-854,35	2.190.000,00	USD
34	Sales rough diamond	201410420	07/01/2014	Sale	JAIANCO BVBA	854,35	-2.190.000,00	USD
35	Sales rough diamond	201810156	16/06/2017	Sale	KIRAN EXPORTS BVBA	16.870,59	-3.075.887,61	USD
36	Sales rough diamond	201810230	19/07/2017	Sale	KIRAN EXPORTS BVBA	2.790,05	-1.352.931,72	USD
37	Sales rough diamond	201700645	10/01/2017	Sale	KOMAL GEMS NV	14.527,83	-2.403.000,00	USD
38	Purchase rough diamond	201810367	11/01/2018	Purchase	M.S.D. NV	722,58	1.120.000,00	USD
39	Sales polished diamonds	201510292	10/10/2014	Sale	MY DEAR DIAMONDS BVBA	1,83	-6.595,32	USD
40	Sales rough diamond	201810482	16/01/2018	Sale	N.SHAH & CO BVBA	3.262,40	-1.309.130,72	USD
41	Import rough diamond	201510252	21/10/2014	Purchase	NEESHAL MERCHANDISING PVT LTD	1.878,24	472.069,18	USD
42	Purchase rough diamond	201410146	18/09/2013	Purchase	NIPUR BVBA	3.804,57	1.672.840,20	USD
43	Purchase rough diamond	201610257	30/11/2015	Purchase	NIPUR BVBA	2.265,54	2.508.587,13	USD
44	Purchase rough diamond	201710349	28/11/2016	Purchase	NIPUR BVBA	2.173,15	2.846.939,34	USD
45	Export rough diamond	201810506	23/01/2018	Sale	NIRAV GEMS	427,79	-75.585,54	USD
46	Import polished diamonds	201310352	24/03/2013	Purchase	PACIFIC DIAMONDS FZE	122,03	1.818.986,34	USD
47	Sales polished diamonds	201810238	24/07/2017	Sale	PANNADIAM BVBA	731,45	-1.376.820,02	USD
48	Export polished diamonds	201200239	26/10/2011	Sale	R.E.S.DIAMONDS LTD	469,42	-1.221.031,32	USD
49	Sales polished diamonds	201810169	20/06/2017	Sale	RELIANCE BVBA	12,00	-6.000,00	USD
50	Purchase rough diamond	201710275	07/10/2016	Purchase	SELECT DIAMOND COMPANY	6.865,78	1.352.118,00	USD
51	Sales rough diamond	201510626	17/03/2015	Sale	SHRENUJ NV	2.165,16	-1.125.883,20	USD
52	Purchase rough diamond	201710437	13/02/2017	Purchase	SIMPLY SPARKLING BVBA	2.168,84	1.918.435,75	USD
53	Purchase rough diamond	201510197	23/09/2014	Purchase	SKYDIAM BVBA	1.029,20	1.750.000,00	USD
54	Import rough diamond	201610413	16/03/2016	Purchase	TRI COLOR GEMS FZE	3.041,02	1.507.704,47	USD
55	Export polished diamonds	201410126	01/07/2013	Sale	UNIVERSAL FINE JEWELRY FZE	10,20	-1.599.849,09	USD

A.8. Extract allegation file

Firestar Diamond BVBA

Amount in USD

	Import	Fund Out	Export	Fund In
Auragem Company Ltd	695,578.86	-	56,949,726.30	56,949,726.30
Brilliant Diamonds Ltd	68,574,953.82	66,416,205.12	-	142,753.80
Eternal Diamonds Corp. Ltd	75,119,791.76	67,917,057.05	-	1,680,969.58
Fancy Creations Comp Ltd	34,466,226.92	25,830,373.39	17,231,147.85	17,231,147.85
Sino Traders Ltd	-	-	14,371,155.28	10,064,997.26
Sunshine Gems Ltd	-	-	39,477,650.66	33,640,865.19
	178,856,551.36	160,163,635.56	128,029,680.09	119,710,459.98

C.D. V. Gandhi
For attestation



1125

Summary of Hong Kong companies transactions with Solar Exports, Stellar Diamonds & Diamonds "R" US
For the period of 2010 to 31-Mar-2018

Amounts in USD

Company Name	Solar Exports			
	Import	Fund Out	Export	Fund In
Auragem Company Ltd	283,966,400.00	92,783,708.00	469,599,072.70	391,515,124.31
Sino Traders Ltd	55,261,250.00	49,336,780.00	121,291,856.41	115,360,518.46
Sunshine Gems Ltd	256,111,620.00	78,945,604.00	274,417,350.53	186,653,687.92
Brilliant Diamonds Ltd	153,125,825.00	153,125,825.00	126,118,719.97	126,118,719.97
Eternal Diamonds Corp Ltd	234,148,478.99	234,148,478.99	16,573,916.22	16,573,916.22
Fancy Creations Company Ltd	71,811,150.50	71,821,130.00	120,784,678.61	120,784,678.61
Total	1,054,424,724.49	680,161,525.99	1,128,785,594.44	957,006,645.49

Company Name	Stellar Diamonds			
	Import	Fund Out	Export	Fund In
Auragem Company Ltd	56,289,180.00	50,094,750.00	285,041,799.14	279,064,982.10
Sino Traders Ltd	263,087,770.00	85,191,362.00	340,121,292.00	261,967,045.42
Sunshine Gems Ltd	278,745,827.00	97,841,921.00	288,477,810.38	204,908,585.16
Brilliant Diamonds Ltd	144,350,148.82	144,350,148.82	127,520,321.53	127,520,321.53
Eternal Diamonds Corp Ltd	197,537,942.24	197,537,942.24	25,471.17	25,471.17
Fancy Creations Company Ltd	65,208,887.00	65,208,887.00	104,031,500.82	104,031,500.82
Total	1,005,219,755.06	640,225,011.06	1,145,218,195.04	977,517,906.20

Company Name	Diamonds R US			
	Import	Fund Out	Export	Fund In
Auragem Company Ltd	284,517,300.00	98,775,485.00	424,314,854.00	362,038,088.78
Sino Traders Ltd	306,037,370.00	106,963,356.00	358,257,620.95	262,656,114.86
Sunshine Gems Ltd	56,677,130.00	50,546,520.00	67,344,825.05	61,454,315.94
Brilliant Diamonds Ltd	149,677,055.56	149,677,055.56	355,277,131.74	355,277,131.74
Eternal Diamonds Corp Ltd	324,582,662.97	324,582,662.97	5,863,269.10	5,863,269.10
Fancy Creations Company Ltd	65,273,168.00	65,273,168.00	93,898,151.63	93,898,151.63
Total	1,186,764,686.53	795,818,247.53	1,304,955,852.47	1,141,187,072.05

Grand Total	3,246,409,166.08	2,116,204,784.58	3,578,959,641.95	3,075,711,623.74
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V. V. G. 03/04/18



SINO TRADERS LIMITED
13-B, WORLD TRUST TOWER
50 STANLEY STREET
CENTRAL HONGKONG

1126

Firestar Diamond BVBA-Customer
Ledger Account

Hoveniersstraat 53,
1st Floor, Room 114/120,
Bus 36, Antwerpen 2018
Belgium

1-Apr-2011 to 31-Mar-2018

					Page 1	
Date	Particulars	Vch Type	Vch No	Debit	Credit	
20-8-2014	To Sales	Sales	249	186,476.58		
16-9-2014	By Wing Lung USD Account	Receipt	261		186,476.58	
				186,476.58	186,476.58	
13-2-2017	To Sales	Sales	194	910,737.73		
4-3-2017	To Sales	Sales	307	645,868.00		
9-3-2017	By Sino Pac Current Account (USD)	Receipt	159		910,737.73	
28-3-2017	By Sino Pac Current Account (USD)	Receipt	183		645,868.00	
20-4-2017	To Sales	Sales	567	879,119.96		
23-5-2017	To Sales	Sales	756	990,048.57		
31-5-2017	To Sales	Sales	780	902,142.57		
1-6-2017	To Sales	Sales	784	870,621.00		
23-6-2017	To Sales	Sales	815	546,995.51		
28-6-2017	By Sino Pac Current Account (USD)	Receipt	331		879,119.96	
29-6-2017	By Sino Pac Current Account (USD)	Receipt	334		539,119.96	
10-7-2017	By Sino Pac Current Account (USD)	Receipt	355		503,128.61	
11-7-2017	By Sino Pac Current Account (USD)	Receipt	358		850,057.43	
18-7-2017	By Sino Pac Current Account (USD)	Receipt	379		520,621.00	
19-7-2017	By Sino Pac Current Account (USD)	Receipt	382		350,000.00	
10-8-2017	To Sales	Sales	903	888,282.00		
18-8-2017	By Sino Pac Current Account (USD)	Receipt	443		546,995.51	
21-8-2017	To Sales	Sales	921	860,079.52		
31-8-2017	To Sales	Sales	945	620,039.52		
	By Sino Pac Current Account (USD)	Receipt	465		1,200,361.52	
12-9-2017	To Sales	Sales	969	990,124.82		
15-9-2017	To Sales	Sales	981	525,946.62		
25-9-2017	To Sales	Sales	1007	523,437.60		
				10,153,443.42	6,946,009.72	
	By Closing Balance				3,207,433.70	
				10,153,443.42	10,153,443.42	
1-10-2017	To Opening Balance			3,207,433.70		
13-10-2017	To Sales	Sales	10	857,373.28		
23-10-2017	To Sales	Sales	16	486,131.00		
6-11-2017	To Sales	Sales	34	981,223.00		
20-11-2017	To Sales	Sales	42	880,578.68		
24-11-2017	To Sales	Sales	48	825,814.46		
1-12-2017	To Bank Charges	Journal	16	114.86		
12-12-2017	By Sino Pac Current Account (USD)	Receipt	69		548,000.00	
15-12-2017	By Sino Pac Current Account (USD)	Receipt	77		525,946.62	
	By Sino Pac Current Account (USD)	Receipt	78		620,039.52	
27-12-2017	By Sino Pac Current Account (USD)	Receipt	94		990,124.82	
	Carried Over			7,238,668.98	2,684,110.96	

continued



SINO TRADERS LIMITED

Firestar Diamond BVBA-Customer Ledger Account 1-Apr-2011 to 31-Mar-2018

Page 2

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			7,238,668.98	2,684,110.96
9-2-2018	By Sino Pac Current Account (USD)	Receipt	161		248,400.00
				7,238,668.98	2,932,510.96
	By Closing Balance				4,306,158.02
				<u>7,238,668.98</u>	<u>7,238,668.98</u>

D.J.



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7/30/2014

Docs to be printed in 2 sets and to be signed by Ashish Lad - Outlook Web Access Light

Docs to be printed in 2 sets and to be signed by Ashish Lad

Shyam Wadhwa

Sent: Wednesday, July 30, 2014 1:12 PM

To: HK 5 (Data Entry)

Cc: Kurian Mathews

Attachments: [Sign by Mr. Lad.pdf%F2%80%BE \(1 MB%F2%80%BE\) \(Download\)](#)

Dear Divyesh,

Please do the needful per instructions given below :-

I. Take print of attached documents in 2 sets (take print in 2 copies).

II. Get Ashish Lad signature on these documents per

1. Director's written resolution for allotment of shares;
2. Form SC1 (sign on page 4);
3. Letter for application for 7,990,000 shares;
4. Blank Instrument of Transfer for 7,990,000 shares;
5. Form NAR1 (sign on page 7).

III. In some forms, there is requirement of signature to be witnessed which is also to be arranged by asking witness to sign with name and address.

IV. Keep entire set of documents with you till my further instructions. (There are some other documents which will be couriered for adding along with the attached Sunshine docs).

V. Post receipt of those docs and my mail instruction, you will have to submit to Ms. EMMA at LLL at later date.

Don't hesitate to call me if there is confusion and ensure signing of these docs.

Regards,

S.V.Wadhwa

(Signature)
06/04/14



SUNSHINE GEMS
306-A208, 3/F, HARBOUR CENTRE TOWER 1
1 HOK CHEUNG STREET
HUNG HOM KOWLOON

Firestar Diamond BVBA
Ledger Account

Hoveniersstraat 53, 1st Floor,
Room 114/120-Bus 36,
Antwerpen 2018, Belgium

1-Apr-2011 to 31-Mar-2018

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Date		Particulars	Vch Type	Vch No.	Debit	Page 1 Credit
21-7-2014	To	Sales	Sales	74	325,057.77	
2-8-2014	By	Hang Seng Bank (USD)	Receipt	67		325,057.77
					325,057.77	325,057.77
30-12-2014	To	Sales	Sales	42	477,789.92	
2-1-2015	To	Sales	Sales	43	430,017.90	
16-1-2015	To	Sales	Sales	44	979,129.22	
21-1-2015	By	Hang Seng Bank (USD)	Receipt	43		477,789.92
29-1-2015	By	Hang Seng Bank (USD)	Receipt	49		430,017.90
30-1-2015	By	China Citic Bank USD	Receipt	50		979,129.22
7-7-2015	To	Sales	Sales	259	1,281,587.43	
16-7-2015	By	China Citic Bank USD	Receipt	173		781,587.43
20-8-2015	By	China Citic Bank USD	Receipt	215		500,000.00
					3,168,524.47	3,168,524.47
2-10-2015	To	Sales	Sales	1	752,644.37	
12-10-2015	To	Sales	Sales	29	933,076.93	
24-10-2015	To	Sales	Sales	40	920,229.23	
30-10-2015	By	China Citic Bank USD	Receipt	12		987,500.00
2-11-2015	By	China Citic Bank USD	Receipt	13		698,221.30
5-11-2015	By	China Citic Bank USD	Receipt	14		290,997.34
9-11-2015	By	China Citic Bank USD	Receipt	17		629,231.89
11-2-2016	To	Sales	Sales	176	916,156.61	
24-2-2016	By	China Citic Bank USD	Receipt	90		748,975.00
29-2-2016	To	Sales	Sales	209	468,868.60	
3-3-2016	To	Sales	Sales	214	604,779.78	
14-3-2016	To	Sales	Sales	232	936,110.59	
21-4-2016	By	China Citic Bank USD	Receipt	133		801,680.00
25-4-2016	By	China Citic Bank USD	Receipt	137		1,375,260.58
27-4-2016	To	Sales	Sales	289	911,574.96	
6-5-2016	By	China Citic Bank USD	Receipt	152		911,574.96
19-5-2016	To	Sales	Sales	367	734,828.77	
25-5-2016	By	China Citic Bank USD	Receipt	192		734,828.77
2-6-2016	To	Sales	Sales	413	750,954.79	
13-6-2016	To	Sales	Sales	432	887,064.59	
14-6-2016	To	Sales	Sales	436	682,188.85	
15-6-2016	To	Sales	Sales	440	417,724.45	
16-6-2016	By	China Citic Bank USD	Receipt	210		239,985.00
	By	China Citic Bank USD	Receipt	211		510,969.79
27-6-2016	To	Sales	Sales	466	588,502.47	
4-7-2016	By	China Citic Bank USD	Receipt	239		187,064.55
6-7-2016	By	China Citic Bank USD	Receipt	242		342,400.85
15-7-2016	By	China Citic Bank USD	Receipt	252		316,000.00
20-7-2016	To	Sales	Sales	512	484,813.98	
		Carried Over			10,989,518.97	8,776,690.07

D.P.P.

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SUNSHINE GEMS

Firestar Diamond BVBA Ledger Account 1-Apr-2011 to 31-Mar-2018

Page 2

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			10,989,518.97	8,776,690.07
26-7-2016	To Sales	Sales	532	832,218.54	
5-8-2016	By China Citic Bank USD	Receipt	268		849,512.45
15-8-2016	By China Citic Bank USD	Receipt	278		588,502.47
17-8-2016	By China Citic Bank USD	Receipt	284		650,000.00
	By China Citic Bank USD	Receipt	285		811,975.00
1-9-2016	By China Citic Bank USD	Receipt	314		145,000.00
	By Bank Charges	Journal	118		57.52
5-9-2016	To Sales	Sales	843	919,495.36	
15-9-2016	To Sales	Sales	663	946,023.98	
19-9-2016	To Sales	Sales	668	879,389.00	
	By China Citic Bank USD	Receipt	333		470,550.00
27-9-2016	To Sales	Sales	681	549,861.00	
				15,116,506.85	12,292,287.51
By	Closing Balance				2,824,219.34
				15,116,506.85	15,116,506.85
1-10-2016	To Opening Balance			2,824,219.34	
7-10-2016	To Sales	Sales	7	728,217.00	
14-10-2016	By China Citic Bank USD	Receipt	20		1,692,569.34
19-10-2016	By China Citic Bank USD	Receipt	27		581,789.00
	By China Citic Bank USD	Receipt	29		583,117.00
10-11-2016	To Sales	Sales	29	887,786.50	
15-11-2016	To Sales	Sales	32	737,581.82	
16-11-2016	By China Citic Bank USD	Receipt	48		548,570.00
22-11-2016	By China Citic Bank USD	Receipt	52		297,546.74
28-11-2016	By China Citic Bank USD	Receipt	56		1,000,000.00
2-12-2016	By China Citic Bank USD	Receipt	62		474,212.58
12-1-2017	To Sales	Sales	123	671,951.00	
13-1-2017	To Sales	Sales	125	826,591.00	
2-2-2017	To Sales	Sales	150	814,282.00	
3-2-2017	To Sales	Sales	157	545,897.00	
	By China Citic Bank USD	Receipt	107		1,100,542.00
13-2-2017	By China Citic Bank USD	Receipt	115		600,000.00
14-2-2017	To Sales	Sales	192	866,935.56	
4-3-2017	To Sales	Sales	304	915,060.00	
10-3-2017	By China Citic Bank USD	Receipt	151		750,000.00
24-3-2017	By China Citic Bank USD	Receipt	170		1,199,000.00
	By China Citic Bank USD	Receipt	173		991,174.56
20-4-2017	To Sales	Sales	566	987,115.05	
19-5-2017	To Sales	Sales	744	294,453.80	
23-5-2017	To Sales	Sales	769	790,963.86	
1-6-2017	To Sales	Sales	777	768,485.00	
5-6-2017	By China Citic Bank USD	Receipt	280		987,115.05
14-6-2017	By China Citic Bank USD	Receipt	306		650,417.66
20-6-2017	By China Citic Bank USD	Receipt	321		435,000.00
23-6-2017	To Sales	Sales	798	720,336.41	
8-7-2017	To Sales	Sales	818	512,168.46	
17-7-2017	By China Citic Bank USD	Receipt	356		1,199,821.41
1-8-2017	By China Citic Bank USD	Receipt	373		289,000.00
10-8-2017	To Sales	Sales	874	964,903.54	
18-8-2017	By China Citic Bank USD	Receipt	408		512,168.46
21-8-2017	To Sales	Sales	899	763,305.46	
	Carried Over			15,620,252.80	13,892,043.80

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SUNSHINE GEMS

Firestar Diamond BVBA Ledger Account : 1-Apr-2011 to 31-Mar-2018

Page 3

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			15,620,252.80	13,892,043.80
28-8-2017	To Sales	Sales	913	996,266.00	
31-8-2017	To Sales	Sales	917	750,020.35	
15-9-2017	To Sales	Sales	953	488,456.29	
25-9-2017	To Sales	Sales	975	1,007,603.33	
				18,862,598.77	13,892,043.80
By	Closing Balance				4,970,554.97
				18,862,598.77	18,862,598.77
1-10-2017	To Opening Balance			4,970,554.97	
13-10-2017	To Sales	Sales	10	635,054.68	
14-10-2017	To Sales	Sales	11	966,202.47	
17-10-2017	By China Citic Bank USD	Receipt	12		850,000.00
23-10-2017	To Sales	Sales	16	998,818.00	
1-11-2017	To Sales	Sales	26	990,976.96	
18-11-2017	To Sales	Sales	38	504,932.33	
22-11-2017	To Sales	Sales	48	733,197.70	
	By China Citic Bank USD	Receipt	37		750,020.35
27-11-2017	By China Citic Bank USD	Receipt	40		878,209.00
11-12-2017	By China Citic Bank USD	Receipt	53		996,266.00
2-2-2018	By China Citic Bank USD	Receipt	145		488,456.29
				9,799,737.11	3,962,951.64
By	Closing Balance				5,836,785.47
				9,799,737.11	9,799,737.11

D.W.P.



Brilliant Diamonds
Firestar Diamond BVBA
Ledger Account

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1-Apr-2011 to 31-Mar-2017

					Page 1	
Date	Particulars	Vch Type	Vch No.	Debit	Credit	
1-4-2011	By Opening Balance				1,894,979.22	
23-6-2011	By Purchase - Cut & Polished	Purchase	123		907,068.80	
1-7-2011	By Purchase - Cut & Polished	Purchase	131		1,370,301.80	
5-8-2011	By Purchase - Cut & Polished	Purchase	179		1,023,534.10	
8-8-2011	By Purchase - Cut & Polished	Purchase	183		1,698,507.31	
12-8-2011	By Purchase - Cut & Polished	Purchase	191		780,832.73	
31-8-2011	By Purchase - Cut & Polished	Purchase	219		1,175,079.85	
12-9-2011	To HSBC USD SAV-A/C (817-372931-838)	Payment	554	995,000.00		
	To HSBC USD SAV-A/C (817-372931-838)	Payment	556	1,037,847.65		
19-9-2011	By HSBC USD SAV-A/C (817-372931-838)	Receipt	145		137,861.49	
20-9-2011	By Purchase - Cut & Polished	Purchase	251		844,104.35	
21-9-2011	To HSBC USD SAV-A/C (817-372931-838)	Payment	579	907,068.80		
28-9-2011	By Purchase - Cut & Polished	Purchase	262		1,048,993.20	
30-9-2011	To HSBC USD SAV-A/C (817-372931-838)	Payment	619	1,370,301.80		
4-11-2011	To HSBC USD SAV-A/C (817-372931-838)	Payment	752	1,023,534.10		
1-12-2011	To HSBC USD SAV-A/C (817-372931-838)	Payment	840	1,175,079.85		
7-12-2011	By Purchase - Cut & Polished	Purchase	328		1,082,456.55	
29-12-2011	To HSBC USD SAV-A/C (817-372931-838)	Payment	944	1,698,507.31		
30-12-2011	To HSBC USD SAV-A/C (817-372931-838)	Payment	949	1,048,993.20		
13-1-2012	To HSBC USD SAV-A/C (817-372931-838)	Payment	977	481,000.00		
17-1-2012	To HSBC USD SAV-A/C (817-372931-838)	Payment	986	300,000.00		
26-1-2012	By Purchase - Cut & Polished	Purchase	364		448,840.55	
10-2-2012	To HSBC USD SAV-A/C (817-372931-838)	Payment	1062	262,181.81		
14-2-2012	To HSBC USD SAV-A/C (817-372931-838)	Payment	1073	581,957.54		
31-3-2012	By Bank Charges	Journal	125		209.21	
				10,881,472.06	12,412,769.16	
	To Closing Balance			1,531,297.10		
				12,412,769.16	12,412,769.16	
1-4-2012	By Opening Balance				1,531,297.10	
2-5-2012	To HSBC USD SAV-A/C (817-372931-838)	Payment	76	1,082,456.55		
12-5-2012	By Purchase - Cut & Polished	Purchase	34		1,757,102.15	
24-5-2012	By Purchase - Cut & Polished	Purchase	38		1,888,903.37	
2-6-2012	By Purchase - Cut & Polished	Purchase	40		1,370,455.19	
10-6-2012	By Purchase - Cut & Polished	Purchase	46		980,146.45	
15-6-2012	To HSBC USD SAV-A/C (817-372931-838)	Payment	183	448,840.55		
21-6-2012	By Purchase - Cut & Polished	Purchase	55		1,728,656.30	
1-8-2012	By Purchase - Cut & Polished	Purchase	79		1,183,109.36	
10-8-2012	By Purchase - Cut & Polished	Purchase	82		243,331.85	
18-8-2012	By Bank Charge - Outward	Journal	83		791.59	
30-8-2012	To HSBC USD SAV-A/C (817-372931-838)	Payment	375	980,146.45		
15-9-2012	By Purchase - Cut & Polished	Purchase	121		1,440,892.66	
25-9-2012	To HSBC USD SAV-A/C (817-372931-838)	Payment	438	1,373,936.33		
27-9-2012	To HSBC USD SAV-A/C (817-372931-838)	Payment	450	1,893,680.63		
28-9-2012	By Purchase - Cut & Polished	Purchase	135		384,563.75	
29-9-2012	By Purchase - Cut & Polished	Purchase	136		298,713.00	
5-10-2012	To HSBC USD SAV-A/C (817-372931-838)	Payment	479	1,757,102.15		
	Carried Over			7,536,162.66	12,807,962.97	

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Brilliant Diamonds

Firestar Diamond BVBA Ledger Account : 1-Apr-2011 to 31-Mar-2017

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Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			7,536,162.66	12,807,962.97
17-10-2012	By Purchase - Cut & Polished	Purchase	163		150,981.52
9-11-2012	To HSBC USD SAV-A/C (817-372931-838)	Payment	596	1,726,656.30	
15-11-2012	By Purchase - Cut & Polished	Purchase	175		804,491.11
13-12-2012	To HSBC USD SAV-A/C (817-372931-838)	Payment	697	483,109.36	
20-12-2012	To HSBC USD SAV-A/C (817-372931-838)	Payment	706	700,000.00	
21-12-2012	By Purchase - Cut & Polished	Purchase	208		731,696.96
22-12-2012	By Purchase - Cut & Polished	Purchase	212		711,662.25
28-12-2012	To Firestar Diamond BVBA	Journal	163	209.21	209.21
2-1-2013	By Purchase - Cut & Polished	Purchase	221		804,714.72
3-1-2013	To HSBC USD SAV-A/C (817-372931-838)	Payment	752	243,995.18	
9-1-2013	By Purchase - Cut & Polished	Purchase	226		893,063.75
	To HSBC USD SAV-A/C (817-372931-838)	Payment	784	1,444,550.09	
10-1-2013	By Purchase - Cut & Polished	Purchase	228		323,731.74
23-1-2013	To HSBC USD SAV-A/C (817-372931-838)	Payment	810	384,563.75	
	By Purchase - Cut & Polished	Purchase	243		480,762.04
24-1-2013	To HSBC USD SAV-A/C (817-372931-838)	Payment	813	299,514.78	
31-1-2013	By Firestar Diamond BVBA Sale	Journal	175		7,696.84
14-2-2013	To HSBC USD SAV-A/C (817-372931-838)	Payment	877	150,981.52	
16-2-2013	By Purchase - Cut & Polished	Purchase	267		904,460.98
1-3-2013	By Purchase - Cut & Polished	Purchase	280		414,659.02
8-3-2013	To HSBC USD SAV-A/C (817-372931-838)	Payment	935	604,491.11	
9-3-2013	By HSBC USD SAV-A/C (817-372931-838)	Receipt	205		4,892.31
31-3-2013	To Bills Payable Account	Journal	197	2,502,272.25	
				16,078,506.21	18,840,985.42
	To Closing Balance			2,762,479.21	
				18,840,985.42	18,840,985.42
1-4-2013	By Opening Balance				2,762,479.21
1-4-2013	By Bills Payable Account	Journal	3		2,502,272.25
4-4-2013	By Purchase - Cut & Polished	Purchase	3		1,101,909.55
6-4-2013	By Purchase - Cut & Polished	Purchase	5		865,676.37
	By Purchase - Cut & Polished	Purchase	6		614,760.00
17-4-2013	By Purchase - Cut & Polished	Purchase	21		686,555.30
24-4-2013	To HSBC USD SAV-A/C (817-372931-838)	Payment	74	731,696.96	
30-4-2013	To HSBC USD SAV-A/C (817-372931-838)	Payment	94	711,662.25	
	To HSBC USD SAV-A/C (817-372931-838)	Payment	96	804,714.72	
3-5-2013	To HSBC USD SAV-A/C (817-372931-838)	Payment	102	895,361.41	
	To HSBC USD SAV-A/C (817-372931-838)	Payment	103	324,596.07	
21-5-2013	To HSBC USD SAV-A/C (817-372931-838)	Payment	149	482,018.95	
22-5-2013	By Purchase - Cut & Polished	Purchase	56		599,843.32
25-6-2013	To HSBC USD SAV-A/C (817-372931-838)	Payment	270	644,460.98	
26-6-2013	To HSBC USD SAV-A/C (817-372931-838)	Payment	273	280,000.00	
9-7-2013	To HSBC USD SAV-A/C (817-372931-838)	Payment	296	414,659.02	
11-7-2013	By Purchase - Cut & Polished	Purchase	133		278,302.98
18-7-2013	To HSBC USD SAV-A/C (817-372931-838)	Payment	362	1,200,315.30	
20-7-2013	By Purchase - Cut & Polished	Purchase	145		160,812.43
	By Purchase - Cut & Polished	Purchase	146		158,253.50
	By Purchase - Cut & Polished	Purchase	147		1,091,996.14
29-7-2013	To HSBC USD SAV-A/C (817-372931-838)	Payment	401	66,235.00	
22-8-2013	By Purchase - Cut & Polished	Purchase	181		394,783.28
29-8-2013	To HSBC USD SAV-A/C (817-372931-838)	Payment	505	34,835.00	
	To HSBC USD SAV-A/C (817-372931-838)	Payment	507	1,101,909.55	
	Carried Over			7,672,455.21	11,217,644.33

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Brilliant Diamonds

Firestar Diamond BVBA Ledger Account - 1-Apr-2011 to 31-Mar-2017

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Date	Particulars	Vch Type	Vch No	Debit	Credit
	Brought Forward			7,672,455.21	11,217,644.33
29-8-2013	To HSBC USD SAV-A/C (817-372931-838)	Payment	508	865,876.37	
	By Purchase - Cut & Polished	Purchase	195		176,007.23
30-8-2013	By Purchase - Cut & Polished	Purchase	205		452,961.20
19-9-2013	To HSBC USD SAV-A/C (817-372931-838)	Payment	564	599,843.22	
15-11-2013	To HSBC USD SAV-A/C (817-372931-838)	Payment	866	597,368.91	
10-12-2013	To HSBC USD SAV-A/C (817-372931-838)	Payment	984	1,091,996.14	
17-12-2013	To ICBC USD	Payment	1021	176,007.23	
31-12-2013	To Firestar Diamond BVBA	Journal	42	791.59	791.59
	To Firestar Diamond BVBA	Journal	43	585,485.30	585,485.30
	By Bank Charge-Bank Through Document	Journal	44		4,478.90
	To HSBC USD SAV-A/C (817-372931-838)	Payment	1061	394,783.28	
5-1-2014	To ICBC USD	Payment	1069	452,961.20	
	To Sundry Balance W/off	Journal	63	0.10	
31-3-2014	To Firestar Diamond BVBA	Journal	95	0.10	0.10
				12,437,368.65	12,437,368.65
11-8-2014	By Purchase - Cut & Polished	Purchase	175		210,488.80
	By Purchase - Cut & Polished	Purchase	177		488,161.25
13-8-2014	By Purchase - Cut & Polished	Purchase	180		214,557.50
13-9-2014	By Purchase - Cut & Polished	Purchase	237		2,028,673.38
27-10-2014	By Purchase - Cut & Polished	Purchase	315		420,461.19
28-10-2014	By Purchase - Cut & Polished	Purchase	318		10,937.30
21-11-2014	By Purchase - Cut & Polished	Purchase	332		745,599.38
22-12-2014	By Purchase - Cut & Polished	Purchase	363		366,646.64
13-1-2015	To ICBC USD	Payment	563	210,488.80	
16-1-2015	By Purchase - Cut & Polished	Purchase	370		480,891.59
	By Purchase - Cut & Polished	Purchase	371		618,081.31
	To ICBC USD	Payment	570	214,557.50	
19-1-2015	To ICBC USD	Payment	573	488,161.25	
17-2-2015	To ICBC USD	Payment	609	2,028,673.38	
25-2-2015	By Purchase - Cut & Polished	Purchase	396		861,606.84
13-3-2015	To ICBC USD	Payment	647	10,937.30	
24-3-2015	To ICBC USD	Payment	670	420,461.19	
27-3-2015	To ICBC USD	Payment	676	745,599.38	
31-3-2015	To Bills Payable Account	Journal	70	2,327,226.38	
	To Firestar Diamond BVBA	Journal	72	2,502,272.25	2,502,272.25
				8,948,377.43	8,948,377.43
1-4-2015	By Bills Payable Account	Journal	1		2,327,226.38
27-4-2015	By Purchase - Cut & Polished	Purchase	39		908,022.61
15-5-2015	To ICBC USD	Payment	98	366,646.64	
26-5-2015	By Purchase - Cut & Polished	Purchase	75		971,615.49
27-5-2015	To ICBC USD	Payment	117	480,891.59	
	To ICBC USD	Payment	119	618,081.31	
26-6-2015	By Purchase - Cut & Polished	Purchase	117		966,564.58
2-7-2015	To ICBC USD	Payment	188	861,606.84	
8-8-2015	By Purchase - Cut & Polished	Purchase	195		842,491.65
10-9-2015	To ICBC USD	Payment	357	908,022.61	
16-9-2015	By Purchase - Cut & Polished	Purchase	236		649,010.29
25-9-2015	By Purchase - Cut & Polished	Purchase	242		989,159.65
7-10-2015	By Purchase - Cut & Polished	Purchase	263		636,219.49
17-10-2015	By Purchase - Cut & Polished	Purchase	311		679,891.12
28-10-2015	To ICBC USD	Payment	450	971,615.49	
	Carried Over			4,206,864.48	8,970,201.26

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Brilliant Diamonds

Firestar Diamond BVBA Ledger Account : 1-Apr-2011 to 31-Mar-2017

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Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			4,206,864.48	8,970,201.26
11-11-2015	To ICBC USD	Payment	493	966,564.58	
18-12-2015	By Purchase - Cut & Polished	Purchase	457		846,510.80
15-1-2016	To ICBC USD	Payment	653	842,491.65	
29-1-2016	By Purchase - Cut & Polished	Purchase	540		714,225.41
2-2-2016	To ICBC USD	Payment	713	649,010.29	
6-2-2016	By Purchase - Cut & Polished	Purchase	557		994,229.56
2-3-2016	By Purchase - Cut & Polished	Purchase	617		898,218.56
	To ICBC USD	Payment	798	636,219.49	
9-3-2016	To ICBC USD	Payment	809	989,159.65	
23-3-2016	To ICBC USD	Payment	836	679,891.12	
31-3-2016	To Bills Payable Account	Journal	53	3,453,184.33	
				12,423,385.59	12,423,385.59
1-4-2016	By Bills Payable Account	Journal	1		3,453,184.33
26-4-2016	By Purchase - Cut & Polished	Purchase	60		875,556.39
10-5-2016	To ICBC USD	Payment	116	846,510.80	
24-5-2016	To ICBC USD	Payment	167	898,218.55	
31-5-2016	By Purchase - Cut & Polished	Purchase	139		669,598.96
1-6-2016	By Purchase - Cut & Polished	Purchase	141		756,271.28
11-6-2016	By Purchase - Cut & Polished	Purchase	156		515,628.89
	By Purchase - Cut & Polished	Purchase	157		981,545.96
24-6-2016	To ICBC USD	Payment	238	714,225.41	
28-6-2016	To ICBC USD	Payment	247	994,229.56	
10-8-2016	By Purchase - Cut & Polished	Purchase	310		787,530.24
29-8-2016	To ICBC USD	Payment	396	875,556.39	
14-9-2016	By Purchase - Cut & Polished	Purchase	395		791,943.30
26-9-2016	By Purchase - Cut & Polished	Purchase	419		674,248.26
5-10-2016	To ICBC USD	Payment	511	669,598.96	
6-10-2016	To ICBC USD	Payment	517	756,271.28	
17-10-2016	By Purchase - Cut & Polished	Purchase	449		987,219.28
	To ICBC USD	Payment	534	981,545.96	
	To ICBC USD	Payment	536	515,628.89	
10-11-2016	By Purchase - Cut & Polished	Purchase	467		603,737.12
13-12-2016	To ICBC USD	Payment	649	787,530.24	
1-2-2017	By Purchase - Cut & Polished	Purchase	577		843,216.30
9-2-2017	To ICBC USD	Payment	775	791,943.30	
2-3-2017	By Purchase - Cut & Polished	Purchase	693		829,106.75
6-3-2017	To ICBC USD	Payment	840	674,248.26	
14-3-2017	By Purchase - Cut & Polished	Purchase	753		753,105.00
16-3-2017	To ICBC USD	Payment	872	987,219.28	
28-3-2017	To ICBC USD	Payment	921	603,737.12	
				44,905,595.68	47,331,023.73
				2,425,428.05	
				47,331,023.73	47,331,023.73
To	Closing Balance				

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Brilliant Diamonds
Firestar Diamond BVBA
Ledger Account

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1-Apr-2011 to 20-Mar-2018

					Page 1
Date	Particulars	Vch Type	Vch No.	Debit	Credit
1-4-2011	By Opening Balance				2,425,428.05
26-5-2017	By Purchase - Cut & Polished	Purchase	113		929,049.31
12-6-2017	To ICBC USD	Payment	195	843,216.30	
22-6-2017	By Purchase - Cut & Polished	Purchase	165		460,889.71
12-7-2017	To ICBC USD	Payment	293	829,106.75	
26-7-2017	To ICBC USD	Payment	334	753,105.00	
27-7-2017	By Purchase - Cut & Polished	Purchase	189		879,216.08
18-8-2017	By Purchase - Cut & Polished	Purchase	213		723,428.76
25-8-2017	By Purchase - Cut & Polished	Purchase	230		504,060.77
22-9-2017	By Purchase - Cut & Polished	Purchase	269		939,668.65
30-10-2017	By Purchase - Cut & Polished	Purchase	313		453,182.72
	To ICBC USD	Payment	541	929,049.31	
28-11-2017	To ICBC USD	Payment	611	460,889.71	
3-1-2018	To ICBC USD	Payment	682	879,216.08	
17-1-2018	By Purchase - Cut & Polished	Purchase	443		779,073.77
31-1-2018	To ICBC USD	Payment	741	504,060.77	
12-2-2018	To ICBC USD	Payment	762	723,428.76	
				5,922,072.68	8,093,997.82
	To Closing Balance			2,171,925.14	
				8,093,997.82	8,093,997.82

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AURAGEM COMPANY LIMITED

Unit 10-P, 1/F Block A
Focal Industrial Centre
21 Man Lok Street, Hunghom
Kowloon, Hongkong.

Firestar Diamond BVBA

Ledger Account
Belgium

1-Apr-2011 to 20-Mar-2018

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					Page 1
Date	Particulars	Vch Type	Vch No.	Debit	Credit
1-4-2011	To Opening Balance			414,794.80	
27-6-2011	To Sales A/c	Sales	48	700,125.70	
	To Sales A/c	Sales	49	880,654.75	
29-6-2011	By HSBC-USD Savings A/c	Receipt	34		700,125.70
	By HSBC-USD Savings A/c	Receipt	35		880,654.75
3-8-2011	To Sales A/c	Sales	73	1,002,331.85	
5-8-2011	To Sales A/c	Sales	74	1,534,073.95	
12-8-2011	By HSBC-USD Savings A/c	Receipt	65		302,331.85
17-8-2011	By HSBC-USD Savings A/c	Receipt	68		1,434,073.95
15-9-2011	By HSBC-USD Savings A/c	Receipt	87		219,794.80
16-9-2011	By HSBC-USD Savings A/c	Receipt	89		995,000.00
				4,531,981.05	4,531,981.05
21-4-2012	To Sales A/c	Sales	19	1,012,489.15	
23-4-2012	To Sales A/c	Sales	20	899,186.25	
4-5-2012	By HSBC-USD Savings A/c	Receipt	7		772,489.15
15-5-2012	By HSBC-USD Savings A/c	Receipt	10		475,186.25
17-5-2012	By HSBC-USD Savings A/c	Receipt	13		664,000.00
26-5-2012	To Sales A/c	Sales	53	827,053.53	
29-5-2012	To Sales A/c	Sales	56	120,841.82	
18-6-2012	To Sales A/c	Sales	68	942,151.12	
12-7-2012	By HSBC-USD Savings A/c	Receipt	49		227,035.78
31-8-2012	By HSBC-USD Savings A/c	Receipt	88		500,000.00
13-9-2012	By HSBC-USD Savings A/c	Receipt	104		782,992.94
28-9-2012	By HSBC-USD Savings A/c	Receipt	123		380,017.75
30-10-2012	To Sales A/c	Sales	215	446,232.25	
8-11-2012	To Sales A/c	Sales	226	376,827.95	
12-12-2012	By HSBC-USD Savings A/c	Receipt	189		446,232.25
21-12-2012	By HSBC-USD Savings A/c	Receipt	201		376,827.95
29-12-2012	To Sales A/c	Sales	279	1,070,179.27	
23-1-2013	By HSBC-USD Savings A/c	Receipt	240		730,179.27
1-3-2013	By HSBC-USD Savings A/c	Receipt	285		310,000.00
22-3-2013	To Sales A/c	Sales	354	815,231.70	
	By HSBC-USD Savings A/c	Receipt	280		30,000.00
26-3-2013	To Sales A/c	Sales	359	1,453,881.49	
				7,964,074.53	5,694,961.34
	By Closing Balance				2,269,113.19
				7,964,074.53	7,964,074.53
1-4-2013	To Opening Balance			2,269,113.19	
25-4-2013	By HSBC-USD Savings A/c	Receipt	14		315,231.70
26-4-2013	By HSBC-USD Savings A/c	Receipt	16		953,881.49
30-4-2013	By HSBC-USD Savings A/c	Receipt	19		805,000.00
7-5-2013	To Sales A/c	Sales	37	877,521.61	
	Carried Over			3,146,634.80	2,074,113.19

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AURAGEM COMPANY LIMITED

Firestar Diamond BVBA Ledger Account : 1-Apr-2011 to 20-Mar-2018

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Credit

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			3,146,634.80	2,074,113.19
30-5-2013	By HSBC-USD Savings A/c	Receipt	51		512,521.61
7-6-2013	To Sales A/c	Sales	75	224,206.20	
8-7-2013	To Sales A/c	Sales	122	535,405.45	
11-7-2013	By HSBC-USD Savings A/c	Receipt	79		300,000.00
9-8-2013	By HSBC-USD Savings A/c	Receipt	107		1,019,611.65
28-9-2013	To Sales A/c	Sales	214	103,047.95	
5-10-2013	To Sales A/c	Sales	226	380,212.02	
12-10-2013	To Sales A/c	Sales	234	175,503.50	
8-11-2013	To Sales A/c	Sales	260	344,631.08	
26-11-2013	To Sales A/c	Sales	269	135,128.70	
4-12-2013	By ICBC USD BANK ACCOUNT	Receipt	200		658,740.77
16-12-2013	By ICBC USD BANK ACCOUNT	Receipt	207		479,782.48
19-3-2014	To Sales A/c	Sales	414	1,882,405.00	
				6,927,174.70	5,044,769.70
By	Closing Balance				1,882,405.00
				6,927,174.70	6,927,174.70
1-4-2014	To Opening Balance			1,882,405.00	
12-5-2014	By ICBC USD BANK ACCOUNT	Receipt	38		1,882,405.00
13-6-2014	To Sales A/c	Sales	110	855,264.85	
26-8-2014	By China Citic USD Account	Receipt	154		855,264.85
18-10-2014	To Sales A/c	Sales	201	1,384,598.41	
29-10-2014	To Sales A/c	Sales	209	907,231.52	
12-11-2014	To Sales A/c	Sales	222	1,025,413.22	
13-11-2014	By China Citic USD Account	Receipt	245		907,231.52
14-11-2014	By China Citic USD Account	Receipt	247		1,384,598.41
2-12-2014	By China Citic USD Account	Receipt	264		1,025,413.22
28-12-2014	To Sales A/c	Sales	277	816,240.49	
30-12-2014	To Sales A/c	Sales	279	498,242.99	
	To Sales A/c	Sales	280	484,306.44	
15-1-2015	To Sales A/c	Sales	283	305,114.01	
17-1-2015	To Sales A/c	Sales	284	768,982.90	
21-1-2015	By China Citic USD Account	Receipt	292		498,242.99
23-1-2015	By China Citic USD Account	Receipt	293		816,240.49
3-2-2015	To Sales A/c	Sales	293	994,133.18	
25-2-2015	To Sales A/c	Sales	306	894,803.29	
	By China Citic USD Account	Receipt	319		1,443,403.35
27-2-2015	By China Citic USD Account	Receipt	320		1,109,133.18
12-3-2015	By China Citic USD Account	Receipt	336		444,803.29
				10,816,736.30	10,366,736.30
By	Closing Balance				450,000.00
				10,816,736.30	10,816,736.30
1-4-2015	To Opening Balance			450,000.00	
4-5-2015	By China Citic USD Account	Receipt	27		450,000.00
11-5-2015	To Sales A/c	Sales	21	921,642.95	
19-5-2015	To Sales A/c	Sales	23	1,024,821.60	
26-5-2015	To Sales A/c	Sales	26	981,331.64	
29-5-2015	By China Citic USD Account	Receipt	44		1,024,821.60
11-6-2015	By China Citic USD Account	Receipt	57		761,635.95
6-7-2015	To Sales A/c	Sales	125	1,112,904.74	
18-7-2015	By China Citic USD Account	Receipt	108		941,331.64
	Carried Over			4,490,700.93	3,177,789.19

D.N.B.

continued



AURAGEM COMPANY LIMITED

Firestar Diamond BVBA Ledger Account : 1-Apr-2011 to 20-Mar-2018

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Date	Particulars	Vch Type	Vch No	Debit	Credit
	Brought Forward			4,490,700.93	3,177,789.19
6-8-2015	By China Citic USD Account	Receipt	142		691,904.74
10-8-2015	To Sales A/c	Sales	219	844,597.87	
20-8-2015	By China Citic USD Account	Receipt	163		621,007.00
17-9-2015	To Sales A/c	Sales	233	1,097,485.86	
29-9-2015	To Sales A/c	Sales	245	1,857,450.00	
	By China Citic USD Account	Receipt	191		844,597.87
9-10-2015	To Sales A/c	Sales	265	1,175,913.79	
15-10-2015	By China Citic USD Account	Receipt	195		987,574.00
	By China Citic USD Account	Receipt	196		500,000.00
20-10-2015	To Sales A/c	Sales	277	951,082.10	
27-10-2015	To Sales A/c	Sales	284	442,546.46	
	By China Citic USD Account	Receipt	202		1,000,000.00
29-10-2015	By China Citic USD Account	Receipt	204		467,361.86
30-10-2015	By China Citic USD Account	Receipt	205		1,250,000.00
5-11-2015	By China Citic USD Account	Receipt	209		938,142.46
9-11-2015	By China Citic USD Account	Receipt	211		170,743.11
23-11-2015	By China Citic USD Account	Receipt	220		210,560.78
14-12-2015	To Sales A/c	Sales	343	665,094.43	
20-1-2016	To Sales A/c	Sales	375	953,836.52	
22-1-2016	By China Citic USD Account	Receipt	255		665,094.43
1-2-2016	To Sales A/c	Sales	398	1,052,717.65	
3-2-2016	To Sales A/c	Sales	403	665,204.38	
	By China Citic USD Account	Receipt	271		953,836.52
11-2-2016	To Sales A/c	Sales	416	895,932.18	
18-2-2016	By China Citic USD Account	Receipt	284		678,717.65
19-2-2016	By China Citic USD Account	Receipt	285		1,000,000.00
3-3-2016	To Sales A/c	Sales	447	848,864.85	
14-3-2016	To Sales A/c	Sales	458	1,197,642.23	
17-3-2016	By China Citic USD Account	Receipt	303		1,159,105.00
22-3-2016	By China Citic USD Account	Receipt	306		1,272,280.00
				17,139,069.25	16,588,714.61
	By Closing Balance				550,354.64
				17,139,069.25	17,139,069.25
1-4-2016	To Opening Balance			550,354.64	
5-4-2016	By China Citic USD Account	Receipt	4		550,354.64
14-4-2016	To Sales A/c	Sales	11	869,386.68	
25-4-2016	By China Citic USD Account	Receipt	25		513,589.42
27-4-2016	To Sales A/c	Sales	35	555,278.08	
28-4-2016	To Sales A/c	Sales	40	971,558.57	
3-5-2016	By China Citic USD Account	Receipt	39		355,817.26
13-5-2016	By China Citic USD Account	Receipt	61		1,295,336.65
16-5-2016	To Sales A/c	Sales	90	769,353.88	
20-5-2016	By China Citic USD Account	Receipt	66		231,500.00
25-5-2016	By China Citic USD Account	Receipt	74		215,171.23
30-5-2016	By China Citic USD Account	Receipt	80		454,182.65
1-6-2016	To Sales A/c	Sales	140	985,374.96	
2-6-2016	To Sales A/c	Sales	143	657,574.19	
3-6-2016	To Sales A/c	Sales	148	724,568.77	
4-6-2016	By China Citic USD Account	Receipt	86		100,000.00
8-6-2016	By China Citic USD Account	Receipt	92		300,374.96
10-6-2016	By China Citic USD Account	Receipt	94		300,000.00
	Carried Over			6,083,449.77	4,316,306.81

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AURAGEM COMPANY LIMITED

Firestar Diamond BVBA Ledger Account : 1-Apr-2011 to 20-Mar-2018

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Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			6,083,449.77	4,316,306.81
13-6-2016	To Sales A/c	Sales	174	783,014.97	
14-6-2016	By China Citic USD Account	Receipt	97		403,400.00
	By China Citic USD Account	Receipt	98		385,000.00
21-6-2016	By China Citic USD Account	Receipt	109		414,228.07
28-6-2016	By China Citic USD Account	Receipt	122		1,035,150.00
4-7-2016	To Sales A/c	Sales	217	945,237.16	
18-7-2016	To Sales A/c	Sales	247	58,757.82	
19-7-2016	By China Citic USD Account	Receipt	153		1,032,317.02
20-7-2016	To Sales A/c	Sales	251	581,147.12	
1-8-2016	To Sales A/c	Sales	285	786,363.81	
22-8-2016	To Sales A/c	Sales	334	767,289.24	
25-8-2016	By China Citic USD Account	Receipt	199		1,500,121.21
1-9-2016	By China Citic USD Account	Receipt	213		918,736.78
5-9-2016	To Sales A/c	Sales	369	775,190.31	
15-9-2016	To Sales A/c	Sales	383	774,120.80	
27-9-2016	To Sales A/c	Sales	395	795,453.00	
4-10-2016	By China Citic USD Account	Receipt	283		669,550.00
7-10-2016	To Sales A/c	Sales	404	762,923.00	
14-10-2016	By China Citic USD Account	Receipt	272		445,800.16
18-10-2016	To Sales A/c	Sales	411	985,007.00	
27-10-2016	By China Citic USD Account	Receipt	284		300,000.00
10-11-2016	To Sales A/c	Sales	415	624,609.30	
16-11-2016	By China Citic USD Account	Receipt	300		1,258,271.99
22-11-2016	By China Citic USD Account	Receipt	301		168,553.26
	By China Citic USD Account	Receipt	302		1,300,000.00
23-11-2016	By China Citic USD Account	Receipt	303		575,128.00
				14,722,563.30	14,722,563.30

D.W.S.



AURAGEM COMPANY LIMITED

Unit 10-P,1/F Block A
Focal Industrial Centre
21 Man Lok Street, Hunghom
Kowloon, Hongkong.

Firestar Diamond BVBA-Vendor
Ledger Account

1-Apr-2011 to 20-Mar-2018

					Page 1
Date	Particulars	Vch Type	Vch No.	Debit	Credit
20-10-2017	By Purchase A/c	Purchase	536		695,578.86
					695,578.86
	To Closing Balance			695,578.86	
				695,578.86	695,578.86

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FANCY CREATIONS COMPANY LIMITED

UNIT 306 - A 207,3F,
Harbour Centre Tower 1,
1 Hok Cheung Street,
Hung Hom

Firestar Diamond BVBA
Ledger Account

1-Apr-2011 to 20-Mar-2018

					Page 1
Date	Particulars	Vch Type	Vch No.	Debit	Credit
27-6-2011	To Sales A/c	Sales	28	1,161,954.35	
29-6-2011	By HSBC USD (Saving) Account	Receipt	30		1,161,954.35
5-7-2011	To Sales A/c	Sales	28	1,334,802.25	
15-7-2011	By HSBC USD (Saving) Account	Receipt	32		1,184,802.25
12-8-2011	By HSBC USD (Saving) Account	Receipt	37		150,000.00
21-2-2012	To Sales A/c	Sales	127	886,174.50	
28-2-2012	By HSBC USD (Saving) Account	Receipt	83		886,174.50
				3,382,931.10	3,382,931.10
11-4-2012	To Sales A/c	Sales	15	1,909,281.25	
8-5-2012	To Sales A/c	Sales	49	1,408,857.18	
17-5-2012	By HSBC USD (Saving) Account	Receipt	46		309,281.25
24-5-2012	To Sales A/c	Sales	86	1,042,890.26	
1-6-2012	By HSBC USD (Saving) Account	Receipt	68		1,199,983.03
18-6-2012	To Sales A/c	Sales	81	1,190,630.70	
12-7-2012	By HSBC USD (Saving) Account	Receipt	98		868,812.00
26-7-2012	By HSBC USD (Saving) Account	Receipt	111		1,482,890.26
9-8-2012	By HSBC USD (Saving) Account	Receipt	125		500,000.00
20-8-2012	To Sales A/c	Sales	143	464,615.20	
28-9-2012	By HSBC USD (Saving) Account	Receipt	168		1,655,245.90
12-10-2012	To Sales A/c	Sales	209	814,352.26	
15-10-2012	To Sales A/c	Sales	216	395,587.78	
1-11-2012	By HSBC USD (Saving) Account	Receipt	205		690,000.00
28-11-2012	By HSBC USD (Saving) Account	Receipt	223		350,940.04
1-12-2012	By HSBC USD (Saving) Account	Receipt	226		169,000.00
5-12-2012	To Sales A/c	Sales	254	148,903.00	
12-12-2012	By HSBC USD (Saving) Account	Receipt	239		148,903.00
28-12-2012	To Sales A/c	Sales	278	850,518.96	
21-1-2013	To Sales A/c	Sales	294	829,544.65	
24-1-2013	To Sales A/c	Sales	298	793,171.60	
31-1-2013	By HSBC USD (Saving) Account	Receipt	289		600,518.96
22-2-2013	By HSBC USD (Saving) Account	Receipt	307		829,544.65
16-3-2013	By HSBC USD (Saving) Account	Receipt	333		373,171.60
21-3-2013	To Sales A/c	Sales	350	95,555.79	
22-3-2013	To Sales A/c	Sales	356	1,534,518.50	
	By HSBC USD (Saving) Account	Receipt	340		670,000.00
28-3-2013	By Bank Charges	Journal	152		62.15
				11,478,427.13	9,848,352.84
	By Closing Balance				1,630,074.29
				11,478,427.13	11,478,427.13
1-4-2013	To Opening Balance			1,630,074.29	
26-4-2013	By HSBC USD (Saving) Account	Receipt	18		530,074.29
27-4-2013	By HSBC USD (Saving) Account	Receipt	18		625,000.00
	Carried Over			1,630,074.29	1,155,074.29

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FANCY CREATIONS COMPANY LIMITED

Firestar Diamond BVBA Ledger Account : 1-Apr-2011 to 20-Mar-2018

Page 2

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			1,630,074.29	1,155,074.29
2-5-2013	To Sales A/c	Sales	35	285,541.10	
4-5-2013	To Sales A/c	Sales	36	488,010.47	
7-5-2013	To Sales A/c	Sales	41	1,413,279.22	
9-5-2013	By HSBC USD (Saving) Account	Receipt	26		760,541.10
31-5-2013	By HSBC USD (Saving) Account	Receipt	45		650,989.47
7-6-2013	To Sales A/c	Sales	73	182,958.83	
14-6-2013	By HSBC USD (Saving) Account	Receipt	60		1,250,300.22
10-8-2013	By HSBC USD (Saving) Account	Receipt	104		182,958.83
				3,999,863.91	3,999,863.91

D.W.S.



FANCY CREATIONS COMPANY LIMITED

UNIT 306 - A 207,3F,
Harbour Centre Tower 1,
1 Hok Cheung Street,
Hunghom

Firestar Diamond BVBA-Vendor
Ledger Account

1-Apr-2011 to 20-Mar-2018

					Page 1
Date	Particulars	Vch Type	Vch No.	Debit	Credit
7-4-2014	By Purchase A/c	Purchase (Bank Through)	2		167,288.00
17-4-2014	By Purchase A/c	Purchase (Bank Through)	6		1,458,421.35
22-4-2014	By Purchase A/c	Purchase (Bank Through)	7		849,352.55
14-5-2014	By Purchase A/c	Purchase (Bank Through)	33		275,383.32
16-7-2014	By Purchase A/c	Purchase	21		314,700.40
25-7-2014	By Purchase A/c	Purchase	31		440,821.58
1-8-2014	By Purchase A/c	Purchase	46		738,478.86
6-8-2014	By Purchase A/c	Purchase	56		327,078.66
7-8-2014	To ICBC USD ACCOUNT	Payment	215	167,288.00	
11-8-2014	By Purchase A/c	Purchase	64		342,737.77
16-8-2014	By Purchase A/c	Purchase	72		511,497.91
25-8-2014	To ICBC USD ACCOUNT	Payment	254	1,458,421.35	
28-8-2014	To ICBC USD ACCOUNT	Payment	257	849,352.55	
12-9-2014	By Purchase A/c	Purchase	103		932,863.52
27-9-2014	By Purchase A/c	Purchase	122		64,180.20
29-9-2014	To ICBC USD ACCOUNT	Payment	308	275,383.32	
20-10-2014	By Purchase A/c	Purchase	145		427,170.80
22-10-2014	By Purchase A/c	Purchase	146		340,603.00
27-10-2014	By Purchase A/c	Purchase	150		855,962.38
27-11-2014	By Purchase A/c	Purchase (Bank Through)	74		591,850.14
11-12-2014	To ICBC USD ACCOUNT	Payment	452	919,557.72	
12-12-2014	To ICBC USD ACCOUNT	Payment	453	327,078.66	
15-12-2014	To ICBC USD ACCOUNT	Payment	466	314,700.40	
22-12-2014	By Purchase A/c	Purchase (Bank Through)	84		437,533.99
30-12-2014	To ICBC USD ACCOUNT	Payment	477	330,449.05	
31-12-2014	To ICBC USD ACCOUNT	Payment	482	440,821.58	
16-1-2015	To ICBC USD ACCOUNT	Payment	506	342,737.77	
29-1-2015	To ICBC USD ACCOUNT	Payment	524	932,863.52	
31-1-2015	By Purchase A/c	Purchase	164		983,789.83
10-2-2015	To ICBC USD ACCOUNT	Payment	539	64,180.20	
26-2-2015	By Purchase A/c	Purchase	176		643,018.50
16-3-2015	To ICBC USD ACCOUNT	Payment	586	427,170.80	
26-3-2015	To ICBC USD ACCOUNT	Payment	614	855,962.38	
	To ICBC USD ACCOUNT	Payment	615	340,603.00	
31-3-2015	To Bills Payable Account	Journal	303	2,013,173.96	
				10,059,744.26	10,702,732.76
	To Closing Balance			642,988.50	
				10,702,732.76	10,702,732.76
1-4-2015	By Opening Balance				642,988.50
1-4-2015	By Bills Payable Account	Journal	3		2,013,173.96
14-4-2015	To ICBC USD ACCOUNT	Payment	21	591,850.14	
19-5-2015	To ICBC USD ACCOUNT	Payment	94	437,533.99	
9-6-2015	To ICBC USD ACCOUNT	Payment	136	983,789.83	
	Carried Over			2,013,173.96	2,656,162.46

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FANCY CREATIONS COMPANY LIMITED

Firestar Diamond BVBA-Vendor Ledger Account : 1-Apr-2011 to 20-Mar-2018

Page 2

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			2,013,173.96	2,656,162.46
20-7-2015	To ICBC USD ACCOUNT	Payment	212	643,018.50	
18-12-2015	By Purchase A/c	Purchase	199		734,457.48
	By Purchase A/c	Purchase	200		973,396.20
20-1-2016	By Purchase A/c	Purchase	243		995,628.09
4-2-2016	By Purchase A/c	Purchase	262		814,243.07
24-2-2016	By Purchase A/c	Purchase	294		635,129.28
3-3-2016	By Purchase A/c	Purchase	305		946,415.10
31-3-2016	To Bills Payable Account	Journal	220	4,103,641.13	
				6,759,833.59	7,755,431.68
	To Closing Balance			995,598.09	
				7,755,431.68	7,755,431.68
1-4-2016	By Opening Balance				995,598.09
1-4-2016	By Bills Payable Account	Journal	2		4,103,641.13
26-4-2016	By Purchase A/c	Purchase	37		844,586.64
27-4-2016	To ICBC USD ACCOUNT	Payment	70	973,396.20	
10-5-2016	To ICBC USD ACCOUNT	Payment	109	734,457.48	
19-5-2016	By Purchase A/c	Purchase	81		590,751.76
2-6-2016	By Purchase A/c	Purchase	115		509,727.53
11-6-2016	By Purchase A/c	Purchase	132		849,227.46
17-6-2016	To ICBC USD ACCOUNT	Payment	212	995,628.09	
29-6-2016	To ICBC USD ACCOUNT	Payment	246	814,243.07	
	To ICBC USD ACCOUNT	Payment	247	635,129.28	
4-7-2016	By Purchase A/c	Purchase	170		975,437.13
20-7-2016	To ICBC USD ACCOUNT	Payment	292	946,415.10	
25-8-2016	By Bank Charges	Journal	57		30.00
	To ICBC USD ACCOUNT	Payment	405	509,727.53	
1-9-2016	By Purchase A/c	Purchase	290		825,887.81
14-9-2016	To ICBC USD ACCOUNT	Payment	470	844,586.64	
15-9-2016	By Purchase A/c	Purchase	305		987,170.26
20-9-2016	To ICBC USD ACCOUNT	Payment	480	590,751.76	
7-10-2016	By Purchase A/c	Purchase	333		903,895.36
26-10-2016	To ICBC USD ACCOUNT	Payment	594	849,227.46	
10-11-2016	By Purchase A/c	Purchase	357		949,335.27
23-11-2016	To ICBC USD ACCOUNT	Payment	639	975,437.13	
13-12-2016	To ICBC USD ACCOUNT	Payment	683	825,887.81	
11-1-2017	By Purchase A/c	Purchase	445		868,290.14
20-2-2017	To ICBC USD ACCOUNT	Payment	802	987,170.26	
8-3-2017	To ICBC USD ACCOUNT	Payment	847	903,895.36	
14-3-2017	By Purchase A/c	Purchase	635		823,434.36
30-3-2017	To ICBC USD ACCOUNT	Payment	917	949,335.27	
31-3-2017	To Bills Payable Account	Journal	161	1,691,724.50	
				14,227,012.94	14,227,012.94
1-4-2017	By Bills Payable Account	Journal	4		1,691,724.50
13-4-2017	By Purchase A/c	Purchase	35		900,597.69
23-5-2017	To ICBC USD ACCOUNT	Payment	151	868,290.14	
27-7-2017	To ICBC USD ACCOUNT	Payment	325	823,434.36	
16-8-2017	To ICBC USD ACCOUNT	Payment	378	900,597.69	
20-10-2017	By Purchase A/c	Purchase	345		827,313.94
				16,819,335.13	17,646,649.07
	To Closing Balance			827,313.94	
				17,646,649.07	17,646,649.07



Eternal Diamonds

Firestar Diamond BVBA

Ledger Account

1-Apr-2011 to 12-Oct-2017

					Page 1
Date	Particulars	Vch Type	Vch No.	Debit	Credit
1-4-2011	By Opening Balance				3,212,568.55
23-8-2011	By Purchase - Cut & Polished	Purchase	91		1,146,975.65
1-7-2011	By Purchase - Cut & Polished	Purchase	99		1,487,219.05
4-8-2011	By Purchase - Cut & Polished	Purchase	146		1,830,025.59
	By HSBC-USD Savings A/c	Receipt	78		1,399,993.07
9-8-2011	By HSBC-USD Savings A/c	Receipt	83		271,568.77
10-8-2011	By Purchase - Cut & Polished	Purchase	153		1,617,738.90
	To HSBC-USD Savings A/c	Payment	388	1,600,516.40	
12-8-2011	To HSBC-USD Savings A/c	Payment	412	1,612,051.80	
29-8-2011	By Purchase - Cut & Polished	Purchase	183		763,927.00
20-9-2011	By Purchase - Cut & Polished	Purchase	216		43,194.15
21-9-2011	To HSBC-USD Savings A/c	Payment	521	1,146,975.65	
30-9-2011	To HSBC-USD Savings A/c	Payment	587	1,487,219.05	
7-12-2011	By Purchase - Cut & Polished	Purchase	363		1,243,115.15
8-12-2011	To HSBC-USD Savings A/c	Payment	757	400,000.00	
9-12-2011	To HSBC-USD Savings A/c	Payment	759	1,271,575.70	
15-12-2011	To HSBC-USD Savings A/c	Payment	778	1,070,025.59	
16-12-2011	To HSBC-USD Savings A/c	Payment	797	760,000.00	
29-12-2011	To HSBC-USD Savings A/c	Payment	849	1,617,738.90	
26-1-2012	By Purchase - Cut & Polished	Purchase	450		666,415.20
8-2-2012	By Purchase - Cut & Polished	Purchase	468		447,660.15
10-2-2012	To HSBC-USD Savings A/c	Payment	960	807,121.15	
23-2-2012	By Purchase - Cut & Polished	Purchase	514		929,855.45
28-2-2012	By Purchase - Cut & Polished	Purchase	530		2,013,110.00
31-3-2012	By Bank Charges	Journal	273		13.51
				11,773,224.24	17,073,380.19
	To Closing Balance			5,300,155.95	
				17,073,380.19	17,073,380.19
1-4-2012	By Opening Balance				5,300,155.95
2-5-2012	To HSBC-USD Savings A/c	Payment	101	1,243,115.15	
10-5-2012	By Purchase - Cut & Polished	Purchase	64		323,639.95
23-5-2012	By Purchase - Cut & Polished	Purchase	85		1,849,381.64
27-5-2012	By Purchase - Cut & Polished	Purchase	95		997,686.35
10-6-2012	By Purchase - Cut & Polished	Purchase	115		625,273.76
19-6-2012	To HSBC-USD Savings A/c	Payment	243	1,114,075.35	
21-6-2012	By Purchase - Cut & Polished	Purchase	130		514,813.21
5-7-2012	To HSBC-USD Savings A/c	Payment	313	929,855.45	
11-7-2012	To HSBC-USD Savings A/c	Payment	349	2,013,110.00	
	By Purchase - Cut & Polished	Purchase	158		530,165.88
28-7-2012	By Purchase - Cut & Polished	Purchase	187		290,911.59
2-8-2012	By Purchase - Cut & Polished	Purchase	190		912,243.35
10-8-2012	By Purchase - Cut & Polished	Purchase	199		1,335,719.25
24-8-2012	By Purchase - Cut & Polished	Purchase	217		469,261.36
7-9-2012	To HSBC-USD Savings A/c	Payment	595	625,273.76	
16-9-2012	By Purchase - Cut & Polished	Purchase	255		507,871.70
18-9-2012	To Bank Charge - Outward	Journal	195	1,769.54	
				5,927,199.25	13,657,123.99

Carried Over

D.V.S

continued...



Eternal Diamonds

Firestar Diamond BVBA Ledger Account : 1-Apr-2011 to 12-Oct-2017

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			5,927,199.25	13,657,123.99
21-9-2012	To HSBC-USD Savings A/c	Payment	659	1,849,381.64	
25-9-2012	To HSBC-USD Savings A/c	Payment	682	1,000,535.57	
28-9-2012	By Purchase - Cut & Polished	Purchase	271		231,343.25
5-10-2012	To HSBC-USD Savings A/c	Payment	713	323,639.95	
26-10-2012	To HSBC-USD Savings A/c	Payment	788	514,813.21	
28-11-2012	To HSBC-USD Savings A/c	Payment	907	821,077.47	
6-12-2012	By HSBC-USD Savings A/c	Receipt	193		6,976.11
	By Purchase - Cut & Polished	Purchase	353		1,071,146.80
9-12-2012	By Purchase - Cut & Polished	Purchase	355		312,740.12
15-12-2012	To Firestar Diamond BVBA	Journal	204	1,769.54	1,769.54
19-12-2012	To HSBC-USD Savings A/c	Payment	988	912,243.35	
20-12-2012	To HSBC-USD Savings A/c	Payment	1002	469,261.35	
21-12-2012	By Purchase - Cut & Polished	Purchase	375		481,026.20
28-12-2012	To Firestar Diamond BVBA	Journal	221	13.86	13.86
30-12-2012	By Purchase - Cut & Polished	Purchase	389		812,401.85
2-1-2013	By Purchase - Cut & Polished	Purchase	393		475,798.80
3-1-2013	To HSBC-USD Savings A/c	Payment	1056	1,339,113.55	
4-1-2013	By Purchase - Cut & Polished	Purchase	395		900,429.63
9-1-2013	To HSBC-USD Savings A/c	Payment	1090	509,196.38	
17-1-2013	By Purchase - Cut & Polished	Purchase	410		174,306.51
24-1-2013	To HSBC-USD Savings A/c	Payment	1138	231,343.25	
29-1-2013	By Purchase - Cut & Polished	Purchase	425		172,642.27
1-3-2013	By Purchase - Cut & Polished	Purchase	455		790,127.70
6-3-2013	By Purchase - Cut & Polished	Purchase	460		382,452.56
8-3-2013	By HSBC-USD Savings A/c	Receipt	291		2,431.63
15-3-2013	To HSBC-USD Savings A/c	Payment	1330	197,480.00	
20-3-2013	By Purchase - Cut & Polished	Purchase	476		120,516.78
22-3-2013	To HSBC-USD Savings A/c	Payment	1364	233,363.00	
31-3-2013	To Bills Payable	Journal	278	2,621,889.18	
				16,952,320.56	19,593,249.60
To	Closing Balance			2,640,929.04	
				19,593,249.60	19,593,249.60
1-4-2013	By Opening Balance				2,640,929.04
1-4-2013	By Bills Payable	Journal	2		2,621,889.18
2-4-2013	To HSBC-USD Savings A/c	Payment	1	375,000.00	
	To HSBC-USD Savings A/c	Payment	5	312,740.12	
3-4-2013	To HSBC-USD Savings A/c	Payment	12	126,450.20	
	To HSBC-USD Savings A/c	Payment	14	640,373.80	
4-4-2013	By Purchase - Cut & Polished	Purchase	6		1,167,104.40
20-4-2013	By Purchase - Cut & Polished	Purchase	21		520,584.60
24-4-2013	To HSBC-USD Savings A/c	Payment	69	812,401.85	
25-4-2013	To HSBC-USD Savings A/c	Payment	75	477,043.30	
	By Purchase - Cut & Polished	Purchase	26		214,657.55
29-4-2013	To HSBC-USD Savings A/c	Payment	90	900,429.63	
8-5-2013	To HSBC-USD Savings A/c	Payment	135	153,987.51	
10-5-2013	By Purchase - Cut & Polished	Purchase	43		431,126.72
16-5-2013	By Purchase - Cut & Polished	Purchase	49		777,268.30
11-6-2013	To HSBC-USD Savings A/c	Payment	227	172,642.27	
14-6-2013	By Purchase - Cut & Polished	Purchase	81		362,083.42
20-6-2013	By Purchase - Cut & Polished	Purchase	90		133,510.00
25-6-2013	By Purchase - Cut & Polished	Purchase	98		156,749.91
	Carried Over			3,971,068.68	9,015,903.12

continued



Eternal Diamonds

Firestar Diamond BVBA Ledger Account : 1-Apr-2011 to 12-Oct-2017

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Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			3,971,068.68	9,015,903.12
9-7-2013	To HSBC-USD Savings A/c	Payment	311	1,172,580.26	
	To HSBC-USD Savings A/c	Payment	315	120,518.78	
16-7-2013	By Purchase - Cut & Polished	Purchase	120		204,594.48
29-7-2013	To HSBC-USD Savings A/c	Payment	401	1,157,104.40	
7-8-2013	By Purchase - Cut & Polished	Purchase	148		461,166.54
15-8-2013	To HSBC-USD Savings A/c	Payment	469	214,657.55	
	To HSBC-USD Savings A/c	Payment	470	520,584.60	
30-8-2013	To HSBC-USD Savings A/c	Payment	510	598,668.31	
30-9-2013	To HSBC-USD Savings A/c	Payment	633	178,599.99	
2-10-2013	To HSBC-USD Savings A/c	Payment	644	431,126.72	
23-10-2013	To HSBC-USD Savings A/c	Payment	718	652,343.33	
12-11-2013	To HSBC-USD Savings A/c	Payment	806	204,594.48	
3-12-2013	To Wing Lung Bank	Payment	886	461,166.54	
	By Bank Charge-Bank Through Documents	Journal	38		1,349.50
				9,683,013.64	9,683,013.64
17-4-2014	By Purchase - Cut & Polished	Purchase	10		1,114,103.03
22-4-2014	By Purchase - Cut & Polished	Purchase	13		1,256,230.71
9-6-2014	By Purchase - Cut & Polished	Purchase	69		999,928.30
16-6-2014	By Purchase - Cut & Polished	Purchase	81		428,619.50
31-7-2014	To Firestar Diamond BVBA	Journal	15	2,623,238.68	2,623,238.68
26-8-2014	To Wing Lung Bank	Payment	295	1,114,103.03	
29-8-2014	To Wing Lung Bank	Payment	307	1,256,230.71	
12-9-2014	By Purchase - Cut & Polished	Purchase	214		892,723.27
20-10-2014	By Purchase - Cut & Polished	Purchase	277		619,896.93
30-10-2014	By Purchase - Cut & Polished	Purchase	281		263,977.80
31-10-2014	By Purchase - Cut & Polished	Purchase	282		471,765.14
	To Wing Lung Bank	Payment	450	999,928.30	
4-11-2014	To Wing Lung Bank	Payment	460	428,619.50	
22-12-2014	By Purchase - Cut & Polished	Purchase	332		968,035.03
24-12-2014	By Purchase - Cut & Polished	Purchase	337		894,377.60
6-1-2015	By Purchase - Cut & Polished	Purchase	340		550,860.06
17-1-2015	By Purchase - Cut & Polished	Purchase	343		657,922.34
23-2-2015	To Wing Lung Bank	Payment	637	892,723.27	
26-2-2015	By Purchase - Cut & Polished	Purchase	376		922,833.00
27-2-2015	By Purchase - Cut & Polished	Purchase	377		660,476.10
19-3-2015	To Wing Lung Bank	Payment	693	619,896.93	
23-3-2015	To Wing Lung Bank	Payment	708	471,765.14	
27-3-2015	To Wing Lung Bank	Payment	721	263,977.80	
31-3-2015	To Bills Payable	Journal	59	3,071,195.03	
				11,741,678.39	13,324,987.49
To	Closing Balance			1,583,309.10	
				13,324,987.49	13,324,987.49
1-4-2015	By Opening Balance				1,583,309.10
1-4-2015	By Bills Payable	Journal	6		3,071,195.03
11-5-2015	By Purchase - Cut & Polished	Purchase	50		987,573.60
20-5-2015	To Wing Lung Bank	Payment	111	968,035.03	
	To Wing Lung Bank	Payment	112	550,860.06	
21-5-2015	By Purchase - Cut & Polished	Purchase	64		987,478.80
	To Wing Lung Bank	Payment	118	894,377.60	
27-5-2015	To Wing Lung Bank	Payment	129	657,922.34	
	Carried Over			3,071,195.03	6,629,556.53

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Eternal Diamonds

Firestar Diamond BVBA Ledger Account : 1-Apr-2011 to 12-Oct-2017

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Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			3,071,195.03	6,629,556.53
10-6-2015	By Purchase - Cut & Polished	Purchase	87		989,236.64
9-7-2015	To ICBC USD	Payment	225	922,833.00	
11-7-2015	By Purchase - Cut & Polished	Purchase	134		516,849.99
20-7-2015	To ICBC USD	Payment	252	643,018.50	
23-7-2015	To ICBC USD	Payment	260	17,457.60	
14-9-2015	By Purchase - Cut & Polished	Purchase	225		437,608.77
25-9-2015	By Purchase - Cut & Polished	Purchase	243		859,049.31
29-9-2015	By Purchase - Cut & Polished	Purchase	245		748,899.87
7-10-2015	By Purchase - Cut & Polished	Purchase	268		951,448.29
8-10-2015	By Purchase - Cut & Polished	Purchase	276		932,576.79
16-10-2015	To ICBC USD	Payment	450	987,573.60	
17-10-2015	By Purchase - Cut & Polished	Purchase	303		592,372.88
30-10-2015	To ICBC USD	Payment	489	987,478.80	
5-11-2015	To ICBC USD	Payment	511	570,000.00	
6-11-2015	To ICBC USD	Payment	518	1,230,000.00	
18-12-2015	By Purchase - Cut & Polished	Purchase	417		441,868.00
29-1-2016	By Purchase - Cut & Polished	Purchase	498		854,283.87
12-2-2016	To ICBC USD	Payment	776	143,695.40	
18-2-2016	To Wing Lung Bank	Payment	793	859,049.31	
	To Wing Lung Bank	Payment	795	951,448.29	
26-2-2016	To ICBC USD	Payment	829	748,899.87	
3-3-2016	To Wing Lung Bank	Payment	841	932,576.79	
23-3-2016	To Wing Lung Bank	Payment	882	592,372.88	
31-3-2016	To Bills Payable	Journal	87	1,186,508.64	
				13,844,107.71	13,953,750.94
To	Closing Balance			109,643.23	
				13,953,750.94	13,953,750.94
1-4-2016	By Opening Balance				109,643.23
1-4-2016	By Bills Payable	Journal	1		1,186,508.64
13-4-2016	By Purchase - Cut & Polished	Purchase	14		952,557.86
26-4-2016	By Purchase - Cut & Polished	Purchase	47		723,564.82
	To ICBC USD	Payment	64	441,868.00	
12-5-2016	By Purchase - Cut & Polished	Purchase	80		815,358.95
23-5-2016	By Purchase - Cut & Polished	Purchase	91		581,781.70
1-6-2016	By Purchase - Cut & Polished	Purchase	113		596,674.30
20-6-2016	To ICBC USD	Payment	214	854,283.87	
23-7-2016	By Purchase - Cut & Polished	Purchase	231		852,506.19
22-8-2016	To ICBC USD	Payment	413	952,557.86	
26-8-2016	To ICBC USD	Payment	439	723,564.82	
29-8-2016	By Purchase - Cut & Polished	Purchase	308		963,229.57
14-9-2016	By Purchase - Cut & Polished	Purchase	349		837,550.28
22-9-2016	To ICBC USD	Payment	527	815,358.95	
26-9-2016	By Purchase - Cut & Polished	Purchase	363		509,735.44
6-10-2016	To ICBC USD	Payment	572	596,674.30	
7-10-2016	By Purchase - Cut & Polished	Purchase	379		604,315.40
26-10-2016	To ICBC USD	Payment	601	581,781.70	
11-11-2016	By Purchase - Cut & Polished	Purchase	407		688,026.66
7-12-2016	To ICBC USD	Payment	712	852,506.19	
27-1-2017	To ICBC USD	Payment	825	963,229.57	
9-2-2017	To ICBC USD	Payment	851	837,550.28	
11-2-2017	By Purchase - Cut & Polished	Purchase	535		903,192.49
	Carried Over			7,619,375.54	10,324,645.53

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Eternal Diamonds

Firestar Diamond BVBA Ledger Account : 1-Apr-2011 to 12-Oct-2017

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Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			7,619,375.54	10,324,645.53
6-3-2017	To ICBC USD	Payment	922	509,735.44	
8-3-2017	To ICBC USD	Payment	930	604,315.40	
14-3-2017	By Purchase - Cut & Polished	Purchase	865		752,101.51
				8,733,426.38	11,076,747.04
	To Closing Balance			2,343,320.66	
				11,076,747.04	11,076,747.04

D. W. S.



Eternal Diamonds
Firestar Diamond BVBA
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1-Apr-2017 to 20-Mar-2018

				Page 1	
Date	Particulars	Vch Type	Vch No.	Debit	Credit
1-4-2017	By Opening Balance				2,343,320.66
3-4-2017	To ICBC USD	Payment	4	688,026.66	
1-6-2017	By Purchase - Cut & Polished	Purchase	106		858,793.72
20-6-2017	To ICBC USD	Payment	210	903,192.49	
8-7-2017	By Purchase - Cut & Polished	Purchase	153		526,152.22
24-7-2017	By Purchase - Cut & Polished	Purchase	163		967,404.00
27-7-2017	To ICBC USD	Payment	327	752,101.51	
8-9-2017	By Purchase - Cut & Polished	Purchase	232		998,250.78
25-9-2017	By Purchase - Cut & Polished	Purchase	267		996,328.65
4-11-2017	By Purchase - Cut & Polished	Purchase	314		973,918.22
6-11-2017	To ICBC USD	Payment	593	858,793.72	
15-11-2017	By Purchase - Cut & Polished	Purchase	331		529,920.50
17-11-2017	By Purchase - Cut & Polished	Purchase	335		326,590.76
23-11-2017	By Purchase - Cut & Polished	Purchase	340		818,122.90
2-12-2017	By Purchase - Cut & Polished	Purchase	348		508,061.78
18-12-2017	To ICBC USD	Payment	675	526,152.22	
19-12-2017	To ICBC USD	Payment	682	967,404.00	
15-1-2018	By Purchase - Cut & Polished	Purchase	453		965,722.22
27-1-2018	By Purchase - Cut & Polished	Purchase	468		1,085,412.37
				4,695,670.60	11,897,998.78
				7,202,328.18	
				11,897,998.78	11,897,998.78
To	Closing Balance				

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